



NEBRASKA
DEPARTMENT OF REVENUE

1981 ANNUAL REPORT

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State Tax Commissioner

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GENERAL INFORMATION

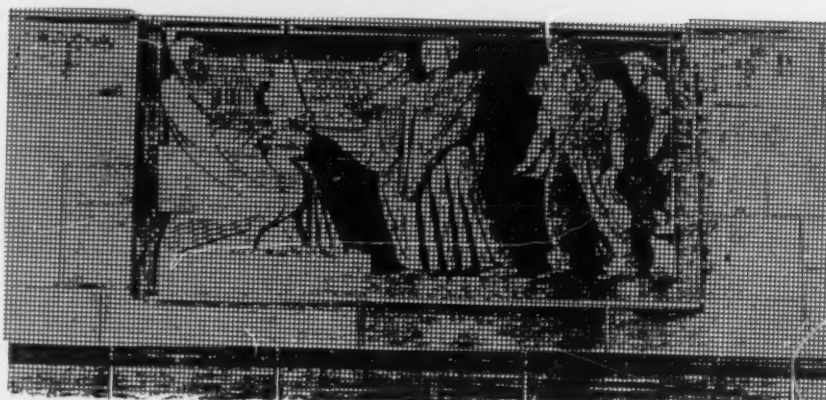
In 1981, 90.2 percent of all the revenues collected by the state were collected by the Nebraska Department of Revenue. Of these revenues the tax collections were 902.6 million, an increase of 122.2 million or 15.7 percent over 1980. The receipts from permits, fees, and licenses collected by the Nebraska Department of Revenue increased from 1980 by \$.9 million to \$8.6 million, an increase of 11.7 percent.

More than three-quarters of the Department's tax collections in 1981 were from sales and income taxes. The individual income tax collections increased 53.4 million to 298.7 million in 1981, an increase of 21.8 percent from 1980. Corporation franchise or income tax collections were 66.0 million in 1981, up \$4.7 million (7.7 percent) from the previous year. State sales and use tax collections for 1981 amounted to \$291.9 million, including \$27.7 million for sales tax on motor vehicles, an increase of 13.4 million or 4.8 percent above 1980.

Organization

The Nebraska Department of Revenue implements the tax statutes in Nebraska and directly administers all major state tax revenues, with indirect authority over all other state revenues. The organization of the Department is such that separate divisions perform all similar operations, regardless of tax type.

There are nine functional divisions of the Nebraska Department of Revenue which work in concert toward the goal of efficient and economical administration of the Nebraska revenue laws.



*Nebraska's Entrance into the Union:
Northwest Corner
North Facade*

Administration

Administration includes the State Tax Commissioner, Deputy Tax Commissioner, administrative staff, Controller, and Personnel Officer. The administrative staff provides support necessary for carrying out the duties of the State Tax Commissioner and Deputy Tax Commissioner.

The Controller is the chief accounting officer for the organization and is also responsible for preparation of the department's budget, the cashing function, and the maintenance of internal control.

The Personnel Officer is responsible for the development and management of the Department's policies and procedures involving employment practices, employee benefits, wage and salary administration, agency staffing, personal services budgeting, employee payroll services, and management training.

Audit

The Audit Division initiates, implements, and controls all income, sales and use, motor fuels, excise, and property tax audits. Audit cases include not only Nebraska corporations and individuals, but corporations domiciled in other states. Selected taxpayers are audited for all programs in which a tax liability may exist.

Coordinating the exchange of audit information with the Internal Revenue Service, the Multistate Tax Commission, and the revenue departments of other states is also a responsibility of this division.

Field Services

The Field Services Division provides taxpayer assistance and tax collection services. It coordinates communication between taxpayers and the Nebraska Department of Revenue through regional offices located in six cities in Nebraska.

The Field Services Division assists and advises taxpayers, providing them with a better understanding of their rights and responsibilities under the state's tax laws, as well as providing assistance in preparing returns for all tax programs. Field Services Division implements corrective measures when there are failures or irregularities in registration and reporting.

Collection operations employ methods necessary to obtain payment of all delinquent taxes regardless of the program.

Six informationally integrated regional offices are located throughout the state to afford the Nebraska taxpayer with convenient access to the Department and necessary forms, information, and assistance.

Legal

The Nebraska Department of Revenue is represented at formal tax hearings by the Legal Division. The division represents the Department on appeals to the State Board of Equalization and Assessment and provides assistance to the Nebraska Attorney General in litigation involving revenue issues. This division provides legal advice to other divisions in the preparation and revision of regulations, revenue rulings, contracts, forms, and departmental releases. The Legal Division in conjunction with the Tax Policy Division drafts Department legislative proposals and represents the Department at legislative hearings.

Property Tax

It is the responsibility of the Property Tax Division to supervise and assist in county administration of property taxes for local government. This division is responsible for drafting revenue rulings, regulations, and legislation for administration of the local property tax.

The Property Tax Division also annually revises the Land Valuation and Cost Construction Manuals for state-wide use in appraisal of all property. Appraisal schools are conducted for county assessors, their staff, and the divisional staff. When requested, technical information for county assessors, assistance to county boards, supervision of county appraisals, and mass appraisals are also supplied.

This division has direct responsibility for central valuation and assessment functions with regard to motor vehicles, airlines, and railroads.

Research

The Research Division collects and compiles statistical and bibliographical material for reports and statistical publications on Nebraska's revenue and maintains the statistical library. This division also analyzes the fiscal impact of legislative tax proposals.

The Research Division prepares state revenue estimates and cash flow projections used by the State Board of Equalization and Assessment in setting income and sales tax rates.

Revenue Operations

The Revenue Operations Division performs processing functions for all tax programs administered by the Department. This division is comprised of the following five sections: Initial Operations, Clearance, Teleprocessing, Post Processing, and Correspondence. More than six million documents received annually must flow through the established processing cycle until they are permanently stored.

Tax Policy

The Tax Policy Division implements new revenue laws and monitors the resulting output to ensure efficient integration with the existing administrative system.

This division is responsible for coordinating all necessary forms, instructions, regulations and revenue rulings, as well as all informal conferences resulting from audit assessments. The division also serves as the liaison between the federal and local governments in revenue sharing functions.

Special Services

The Special Services Division provides office services and forms management for the entire Department. The services include purchasing and supply, transportation, word processing, office equipment inventory, and maintenance of the Department's office machines and other equipment.

Coordination of design and production of all departmental forms is a major function of this division. Special Services Division is also responsible for Department security.

Systems

The Systems Division is responsible for the design, coordination, and scheduling of all data processing operations within the Nebraska Department of Revenue and serves as the liaison between the Department and the Department of Administrative Services, Central Data Processing Division. The Systems Division programs and develops effective systems in accordance with statutory requirements and Departmental policy. Constant awareness for possible implementation of technological advances, both in computer software and hardware, is a vital function of this division.

Statistical Data

The major state revenue sources are described in Table 1. This description includes the basis and rate of the tax, due dates of reports and payment, administration of the tax and the distribution of the tax collections.

Table 2 is a graphic representation of the per capita and total personal income in Nebraska for selected years from 1940 through 1981. Personal income is measured before the deduction of personal income or other personal taxes. Per capita personal income is total personal income divided by total population.

In Table 3, Nebraska's 1981 per capita tax revenue is compared with that of other states.

A comparison of the 1980 and 1979 total personal income by county is given in Table 4. Each county's per capita income and its rank in the state is also shown.

The various aid programs funded by the Legislature from state revenue sources during fiscal year 1980-1981 for the benefit of local political subdivision are listed in Table 5.

Table 6 is a chronology of the state sales and income tax rates for Nebraska.

Table 1

State Revenue Sources

Source	Basis — Rate	Due Date	Administered by	Distribution
Sales/Use Tax	Effective May 1, 1982, 3.5% of gross retail sales. The tax rate is set each year by the State Board of Equalization and Assessment on or before November 15. (Local Option of ½% or 1%.) (Omaha Option of 1½%.)	Reports and payments due the last day of the month for each preceding monthly, quarterly, or annual reporting period.	Nebraska Department of Revenue	General Fund. Sales/use tax on motor vehicles, trailers and semitrailers, Highway Allocation Fund.
Income Tax	Individuals — for 1982, 18% of adjusted federal income tax. The tax rate is set each year by the State Board of Equalization and Assessment on or before November 15. Corporation — for 1982, 4.5% of first \$50,000 of federal taxable income allocated to Nebraska and 6.3% of income over \$50,000. Corporations doing intrastate business pay a franchise tax measured by net income; others pay a direct income tax.	Returns and payments due on the federal return and payment dates. Withholding required. Withholding returns and payments due the last day of the month for each preceding quarterly reporting period and the 15th of the month for each preceding monthly reporting period.	Nebraska Department of Revenue	General Fund
Motor Fuels	Effective October 1, 1980, 11½ cents per gallon on motor and special fuels imported, manufactured, sold, and used. 6½ cents per gallon on motor fuels containing grain alcohol and no lead. In addition, a variable excise tax, which equals 2.2% of statewide average cost is added to the rate per gallon.	Interstate motor carrier reports and payments due the last day of each month for the preceding month. All other returns and payments due the 20th of each month for preceding month.	Nebraska Department of Revenue	One cent portion of all Motor Fuels to City and County Road Fund. Variable excise tax portion to Highway Cash Fund. Highway Trust Fund — remainder.
Aviation Fuels Tax	Five cents per gallon; 2½ cents per gallon refundable to all users, five cents per gallon refundable for fuels used by licensed air schools.	Returns and payments 20th of each month for preceding month.	Nebraska Department of Revenue	General Fund — 1% of the tax collection Department of Aeronautics Cash Fund — remainder.
Alcoholic Beverages Tax	Licenses — \$5 to \$1,000 based on classification of business and amount sold. Excise — Effective August 30, 1981, beer, 14 cents per gallon; wines containing 14% or less alcohol, 65 cents per gallon; wine and other dilute alcoholic beverages containing more than 14% alcohol, \$1.25 per gallon; alcohol and spirits, \$2.75 per gallon.	Reports and payments 25th of each month for preceding month.	State Liquor Commission	General Fund. Licenses — School Fund of the county or city where license fee is paid.

Source	Basis — Rate	Due Date	Administered by	Distribution
Oil and Gas Severance Tax	Effective July 1, 1981, on value at time of separation, 3% of gas. For wells producing less than or 10 barrels of oil per day, 2%, and for more than 10 barrels of oil per day, 3%. Conservation tax of .05% of value at time of separation for gas and oil.	Reports and payments last day of each month for preceding month.	Nebraska Department of Revenue	From public school lands — \$15,600 to Severance Tax Administration Fund. Remainder to Permanent School Fund Other lands — \$500,000 to Energy Resource Fund, Remainder to School Weatherization Fund.
Cigarette Tax	Effective May 1, 1982; eighteen cents per package of cigarettes containing not more than 20 cigarettes; over 20 cigarettes per package 18 cents for each 20 cigarettes or fraction thereof in excess of 20 cigarettes.	Reports — tenth of each month for each preceding month. Payment — by purchase of stamps for affixation prior to sale or delivery.	Nebraska Department of Revenue	General Fund — proceeds of 13 cents of such tax. Nebraska Outdoor Recreation Development Cash Fund — 1 cent of tax. State of Nebraska Capital Construction Fund — remainder.
Motor Vehicle Registration Fees	Motor Vehicle — Private automobiles \$15. Buses — license based on truck fees. Commercial trucks — \$18 to \$810 plus 20% of applicable fees if gross weight is over 36 tons and truck is operated on roads other than interstates. Agricultural trucks — \$18 or \$22. Commercial trailers — \$1.00; others \$1.00 per 1,000 pounds gross weight. Buses — carrying ten passengers or less, \$6.00 plus \$4.00 per seat. Motorcycles — \$5.50. Mobile Homes — \$9.00 to \$15, and Self-propelled Mobile Homes — \$18 to \$42. Motor Carriers — \$50 flat rate for transportation of passengers or property for hire in intrastate commerce, plus not more than \$15 for each vehicle.	Motor Vehicle — Annual payment with due date depending on when vehicle was purchased. Motor Carrier — Payment January 1.	County Treasurers, then remitted to Department of Motor Vehicles.	Highway Trust Fund. \$1.00 per registration retained by County.
Motor Vehicle Registration Issuance Fee	In addition to the registration fee there is a \$1.50 charge per registration.	Motor Vehicles — Annual payment with due date depending on when purchased.	County Treasurers, then remitted to Department of Motor Vehicles.	\$1.00 per registration retained by county. Highway Trust Fund — remainder.

Continued — Table 1

Source	Basis — Rate	Due Date	Administered by	Distribution
Pari-mutuel Wagering Tax	Five percent of gross sum wagered in excess of \$1,000,000. Effective March 23, 1982, for meets holding races 3 days a week or less, excluding holidays, 5 percent of gross sum wagered in excess of \$5,000,000.	Payment — Within ten days after close of each race meeting.	State Racing Commission, verified by Nebraska Department of Revenue.	Nebraska State Fairgrounds Building Fund — tax from races conducted by Nebraska State Board of Agriculture. General Fund — remainder.
Documentary Stamp Tax	Fifty-five cents per \$500 of value or fraction thereof.	Payment — affixation of stamps prior to recording.	Nebraska Department of Revenue; collected by County Register of Deeds, then remitted to State Treasurer.	General Fund. Five percent retained by County.
Corporate Organization and Qualification Fees	\$10,000 or less of authorized capital stock . . . \$40 \$10,001 to \$25,000 . . . \$70 \$25,001 to \$50,000 . . . \$100 \$50,001 to \$75,000 . . . \$150 \$75,001 to \$100,000 . . . \$200 In excess of \$100,000, charge of \$2.00 for each additional \$1,000, plus recording fee. Increase in capital stock, \$10 plus \$2.00 for each \$1,000 of increase. Foreign — certificate of authority — \$100 plus recording fee. Limited partnership — \$10 plus recording fee.	Domestic — at times of incorporation or increase of capital stock. Foreign — at time of qualification, domestication, or increase of capital stock. Limited partnership — at times of incorporation or organization.	Secretary of State	General Fund
Corporation Occupation Tax	Graduated from \$10 for \$10,000 or less, based on domestic paid up capital stock and foreign capital employed in Nebraska, to \$8,250 for over \$100,000,000. Foreign corporations pay double; maximum \$9,000.	Reports and payments — August 1.	Secretary of State	General Fund
Insurance Premium Tax	Domestic — (except fraternal beneficiary association), 6/10 of 1%. Foreign — (except fraternal beneficiary association), 2%.	Payment — March 1.	Department of Insurance	Fifty percent State General Fund. Five percent to County General Fund. Thirty percent to County School Districts. Fifteen percent to cities and villages.

Source	Basis — Rate	Due Date	Administered by	Distribution
Fire Marshal Tax	Gross premiums and assessments received for fire insurance less reinsurance and return premiums on all direct business received in the state are subject to taxation. Foreign and alien insurance companies pay $\frac{1}{2}$ of 1%; domestic mutual companies and assessment associations pay $\frac{1}{4}$ of 1%.	Payment — March 1.	Department of Insurance	General Fund
Estate Tax	Estate — Amount by which available federal credit based on net estate as defined by federal law, of resident decedents or nonresident decedents owning real property in Nebraska, exceeds inheritance taxes payable to all states including Nebraska.	Returns — when required by federal law; Payment — within 12 months after death.	Nebraska Department of Revenue	General Fund
Mechanical Amusement Devices Tax	Operator's license — yearly rate of \$250 or \$20 per machine, if less than five machines. Occupation tax — effective July 1, 1982, \$25 per machine operated during the taxable year.	Payment — July 1.	Nebraska Department of Revenue	General Fund
Litter Fee	Effective October 1, 1982, 0.015% of gross proceeds of sales of specified products of business with more than \$350,000 total sales.	Payment — October 1.	Nebraska Department of Revenue	Nebraska Litter Reduction and Recycling Fund.
Lodging Tax	Effective July 19, 1980, 1% of consideration charged for occupancy of hotel/motel space. County option of up to 2%.	Reports and payments due the last day of the month for each preceding monthly reporting period.	Nebraska Department of Revenue	State Visitors' Promotion Cash Fund; County option returned to county.

Miscellaneous State Taxes and Other Revenues

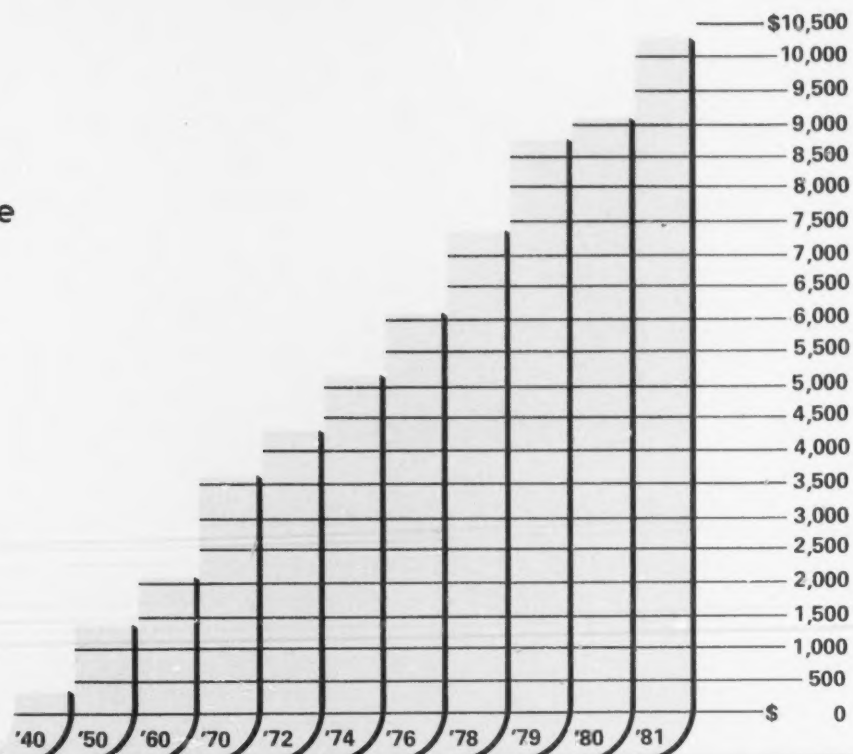
In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various business and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition to taxes, the state receives several million dollars annually from hundreds of nontax revenues. Included among these nontax revenue sources are various license, permit, and inspection fees, income from state lands, buildings, and equipment, and some private sources. An important source of money to the state is interest on the investment of state funds.

Table 2

Personal Income in Nebraska

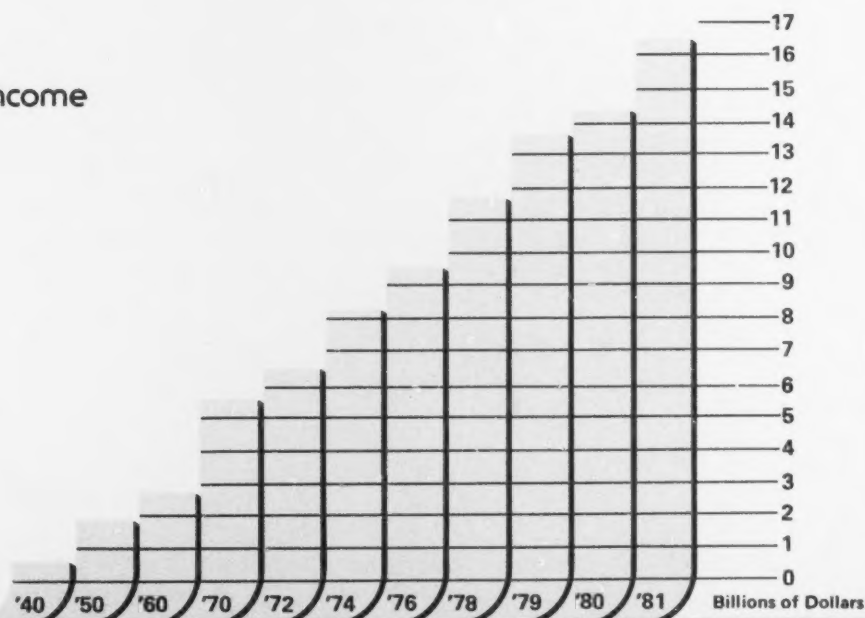
Per Capita Personal Income

1979 and 1980 figures
have been revised. The
1981 figure is prelimi-
nary.



Total Personal Income

1979 and 1980 figures
have been revised. The
1981 figure is prelimi-
nary.



Source: Survey of Current Business, U.S. Department of Commerce, Bureau of Economic Analysis

1981 State Tax Revenue per Capita

Table 3

RANK & STATE	\$0	\$200	\$400	\$600	\$800	\$1000	\$1200	\$2000	\$3000	\$4000	\$5000
All States				662.95							
1 Alaska											5792.06
2 Hawaii							1127.80				
3 Wyoming						995.88					
4 Delaware					925.95						
5 New Mexico					907.14						
6 California					866.31						
7 Minnesota					827.50						
8 New York					792.75						
9 Wisconsin					771.40						
10 Washington					756.82						
11 Massachusetts					755.73						
12 Oklahoma					737.94						
13 Maryland					701.16						
14 North Dakota					690.28						
15 New Jersey					682.96						
16 Arizona					675.02						
17 Michigan					667.20						
18 Louisiana					667.12						
19 Connecticut					666.63						
20 West Virginia					651.11						
21 Nevada					644.93						
22 Rhode Island					641.98						
23 Illinois					641.32						
24 Pennsylvania					640.18						
25 Iowa					630.21						
26 Kentucky					621.73						
27 Oregon					610.87						
28 Maine				599.39							
29 Montana				592.85							
30 Kansas				589.20							
31 South Carolina				585.42							
32 North Carolina				584.05							
33 Utah				581.21							
34 Vermont				575.82							
35 Texas				574.48							
36 Idaho				568.60							
37 Virginia				566.28							
38 Mississippi				554.04							
39 Georgia				552.68							
40 Alabama				552.29							
41 Florida				545.62							
42 Arkansas				520.28							
43 Nebraska				512.08							
44 Indiana				511.62							
45 Colorado				500.44							
46 Ohio				485.40							
47 Missouri				435.83							
48 South Dakota				431.61							
49 Tennessee				426.58							
50 New Hampshire		291.80									

Source: State Tax Collections in 1981, Bureau of the Census

Note: State Taxes Only — Does Not Include Local Taxes

Table 4

Comparison of 1980 and 1979 Total Personal Income and 1980 per Capita Personal Income by County

Counties	1980 Total Pers. Income (In Millions)	1979 Total Pers. Income (In Millions)	Percent Change	Per Capita Personal Income	
				Amount	Rank in State
Adams	\$ 291	\$ 274	6.2%	\$9,465	11
Antelope	62	80	(22.5)	7,158	67
Arthur	4	4	0.0	7,043	75
Banner	8	5	60.0	8,898	18
Blaine	52	6	0.0	6,361	85
Boone	64	64	(18.7)	7,048	73
Box Butte	109	95	14.7	7,955	38
Boyd	24	23	4.3	7,060	71
Brown	32	33	3.0	7,312	60
Buffalo	289	275	5.1	8,273	32
Burt	69	81	(14.8)	7,801	47
Butler	70	75	(6.7)	7,444	56
Cass	172	168	2.4	8,435	28
Cedar	74	85	(12.9)	6,839	77
Chase	41	46	(10.9)	8,576	25
Cherry	54	51	5.9	7,943	39
Cheyenne	101	82	23.2	9,998	5
Clay	64	74	(13.5)	7,934	40
Colfax	76	81	(6.2)	7,636	50
Cuming	93	111	(16.2)	7,930	41
Custer	101	105	(3.8)	7,232	62
Dakota	130	122	6.6	7,831	44
Dawes	70	62	12.9	7,311	61
Dawson	194	188	3.2	8,714	21
Deuel	27	23	17.4	11,093	3
Dixon	46	54	(14.8)	6,372	84
Dodge	347	331	4.8	9,650	8
Douglas	4,346	3,935	10.4	10,894	4
Dundy	25	29	(13.8)	8,852	20
Fillmore	72	81	(11.1)	9,078	16
Franklin	34	36	(5.6)	7,814	45
Frontier	26	29	(10.3)	7,150	69
Furnas	51	48	6.3	7,851	43
Gage	213	202	5.4	8,684	24
Garden	23	21	9.5	8,202	35
Garfield	18	17	5.9	7,495	54
Gosper	14	18	(22.2)	6,733	80
Grant	7	7	0.0	8,267	33
Greeley	22	27	(18.5)	6,342	86
Hall	442	411	7.5	9,245	13
Hamilton	67	80	(16.2)	7,205	63
Harlan	34	33	3.0	7,801	46
Hayes	7	7	0.0	5,430	90
Hitchcock	34	30	13.3	8,313	30
Holt	89	99	(10.1)	6,577	82
Hooker	8	7	14.3	8,185	36
Howard	46	52	(11.5)	6,801	79
Jefferson	81	77	5.2	8,224	34
Johnson	38	38	0.0	7,157	68
Kearney	61	72	(15.3)	8,694	22
Keith	89	83	7.2	9,482	10
Krya Paha	6	6	0.0	4,788	92
Kimball	56	45	24.4	11,456	1
Knox	69	77	(10.4)	5,969	88
Lancaster	1,897	1,726	9.9	9,812	6
Lincoln	326	314	3.8	8,924	17
Logan	7	7	0.0	7,377	58
Loup	4	5	(20.0)	4,780	93
Madison	304	294	3.4	9,651	7
McPherson	4	4	0.0	7,205	64
Merrick	63	67	(6.0)	7,060	72
Morrill	45	41	9.8	7,445	55
Nance	29	34	(14.7)	6,043	87
Nemaha	64	65	(1.5)	7,681	49
Nuckolls	48	49	(2.0)	7,169	66
Otoe	127	124	2.4	8,350	29
Pawnee	30	30	0.0	7,608	52
Perkins	41	35	17.1	11,193	2
Phelps	94	98	(4.1)	9,636	9
Pierce	60	70	(14.3)	7,082	70
Platte	270	282	(4.3)	9,353	12
Polk	49	58	(15.5)	7,699	48
Red Willow	115	105	9.5	9,110	15
Richardson	86	87	(1.1)	7,616	51
Rock	17	18	(5.6)	7,190	65
Saline	121	114	6.1	9,159	14
Sarpy	639	593	7.8	7,417	57
Saunders	149	157	(5.1)	7,958	37
Scotts Bluff	340	313	8.6	8,853	19
Seward	110	113	(2.7)	6,940	76
Sheridan	60	53	13.2	7,891	42
Sherman	30	32	(6.2)	7,044	74
Sioux	10	10	0.0	5,625	89
Stanton	42	51	(17.6)	6,439	83
Thayer	63	64	(1.6)	8,275	31
Thomas	8	8	0.0	8,542	27
Thurston	48	53	(9.4)	6,705	81
Valley	41	44	(6.8)	7,313	59
Washington	133	134	(0.7)	8,565	26
Wayne	68	75	(9.3)	6,833	78
Webster	37	35	5.7	7,520	53
Wheeler	6	7	(14.3)	5,184	91
York	129	135	(4.4)	8,694	23
Nebraska	\$14,300	\$13,672	4.6%	\$9,086	—

Source: Survey of Current Business
U.S. Department of Commerce
Bureau of Economic Analysis

Note — Detail may not add to total due to rounding.

State Funds Distributed to Local Government Subdivisions

Table 5

Categories of State Aid	Fiscal Year 1980 - 81
Homestead Exemptions.	\$ 29,302,816
Personal Property Exemptions	70,000,000
Insurance Premium	10,917,002
Highway Use Tax	74,044,388
Government Subdivision Fund	12,600,000
County Administration and Services—	
Department of Welfare	7,118,329
Secondary Waste Treatment	2,687,917
Land and Water Conservation Fund	874,683
Airports (Aviation Fuel Taxes)	605,444
Drainage and Flood Control	2,508,905
School Aid	95,000,000
State Temporary School Fund	20,790,040
Special Education Aid.	26,144,907
Driver Education Program.	708,156
State Aid to Technical Community Colleges.	17,652,400
Miscellaneous Aid	92,137
TOTAL TAX DOLLARS DISTRIBUTED.	\$371,047,124

Table 6

Chronology of Nebraska Income Tax Rates and Sales Tax Rates

Effective Date	Individual Income Tax Rate (Percentage of Federal Income Tax)	Corporation Franchise or Income Tax Rate ¹	Withholding Rate (Percentage of Federal Tax Withheld)	Nebraska Sales Tax Rate	Food Sales Tax Credit (Per Eligible Individual)
June 1, 1967	none	none	none	2½%	—0—
January 1, 1968	10%	2%	10%	2½%	\$ 7.00
June 25, 1968 ²	10%	2%	10%	2½%	7.00
January 1, 1969 ²	10%	2%	10%	2%	7.00
January 1, 1970	13%	2.6%	12%	2½%	7.00
January 1, 1971	10%	2%	10%	2½%	7.00
January 1, 1972	15%	3%	10%	2½%	10.00
January 15, 1972	15%	3%	15%	2½%	10.00
January 1, 1973 ³	13%	3.25%	15%	2½%	10.00
July 1, 1973 ³	13%	3.25%	13%	2½%	10.00
January 1, 1974	11%	2.75%	11%	2½%	13.00
January 1, 1975 ⁴	12%	3% and 3.3%	10%	2½%	16.00
May 5, 1975 ⁴	12%	3% and 3.3%	11%	2½%	16.00
July 1, 1975 ⁴	12%	3% and 3.3%	13%	2½%	16.00
January 1, 1976 ⁵	17%	4.25% and 4.675%	15%	2½%	16.00
September 1, 1976 ⁵	17%	4.25% and 4.675%	17%	3%	16.00
January 1, 1977 ⁶	18%	4.5% and 4.95%	17%	3%	20.00
July 1, 1977 ⁶	18%	4.5% and 4.95%	18%	3½%	20.00
January 1, 1978	16%	4% and 4.4%	16%	3%	20.00
January 1, 1979	18%	4.5% and 4.95%	18%	3%	20.00
December 1, 1979	18%	4.5% and 4.95%	none	3%	20.00
January 1, 1980 ⁷	15%	3.75% and 4.125%	17%	3%	28.00
January 1, 1981	15%	3.75% and 4.125%	15%	3%	28.00
January 1, 1982 ⁸	18%	4.5% and 6.3%	15%	3%	28.00
May 1, 1982	18%	4.5% and 6.3%	15%	3½%	28.00
July 1, 1982	18%	4.5% and 6.3%	19%	3½%	28.00

¹The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968 through December 31, 1972. From January 1, 1973 through December 31, 1974 the corporate tax rate was 25% of the individual rate. Beginning on January 1, 1975 the corporate tax rate is 25% of the individual rate for the first \$25,000 of taxable income and 27.5% of the individual rate for the excess over \$25,000. Beginning on January 1, 1982 the corporate tax rate is 25% of the individual rate for the first \$50,000 of taxable income and 35% of the individual rate for the excess over \$50,000.

²The withholding rate effective June 25, 1968, was 10% or 9% if the Federal surcharge was withheld. This provision was effective until January 1, 1970.

³The 1973 individual income tax rate was changed by the legislature to 13% after initially having been set at 15% by the State Board of Equalization.

⁴The 1975 individual income tax rate was changed by the State Board of Equalization to 12% after initially having been set at 10%.

⁵The 1976 individual income tax rate was changed by the State Board of Equalization to 17% after initially having been set at 15%.

⁶The 1977 individual income tax rate was changed by the State Board of Equalization to 18% after initially having been set at 17%.

⁷The 1980 individual income tax rate was changed by the State Board of Equalization to 15% after initially having been set at 17%.

⁸The 1982 individual income tax rate was changed by the State Board of Equalization to 17% after initially having been set at 15%.

INCOME TAX

A constitutional amendment approved by the voters of Nebraska in November of 1966 abolished the property tax as a state revenue source and made way for the Nebraska Revenue Act of 1967 which established an income tax and a sales and use tax as the major state revenue sources. The sales and use tax became effective in 1967 and the income tax in 1968.

The state income tax includes individual, fiduciary, and corporate income taxes. The individual income tax is based on the income of individuals in Nebraska. The tax is figured as a percent of the federal income tax liability on that portion of income derived from Nebraska sources. The tax on fiduciaries is figured in the same manner as that on individuals. Fiduciary income is based on the income of trusts and estates. The corporation franchise or income tax is imposed the income of corporations located or doing business in Nebraska. Unlike the individual and fiduciary income taxes, the corporate tax is figured as a percent of Nebraska income.

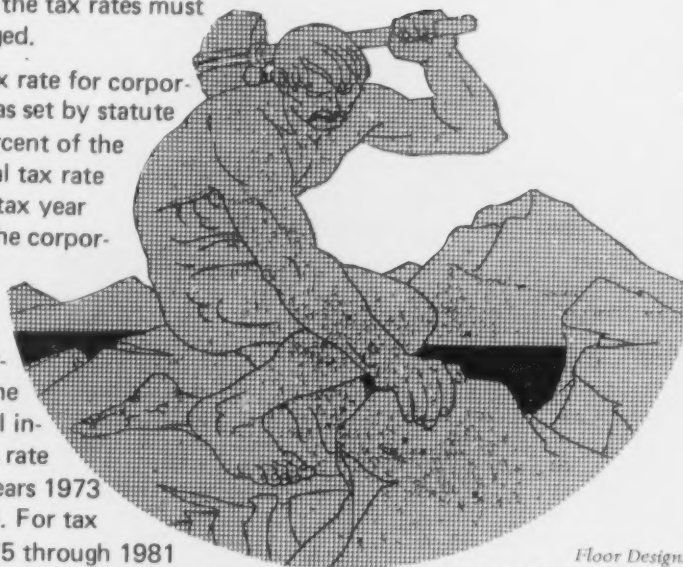
The income tax rate is set on or before November 15 of each year for the following calendar year by the State Board of Equalization and Assessment. The State Board of Equalization and Assessment also meets within 15 days after the adjournment of each regular session of the Legislature, within 30 days after the adjournment of each special session of the Legislature, and also within 30 days after receiv-

ing a report from the State Tax Commissioner that there have been significant changes in the federal income tax laws, to determine whether the tax rates must be changed.

The tax rate for corporations was set by statute at 20 percent of the individual tax rate through tax year 1972. The corporate rate was changed to 25 percent of the individual income tax rate for tax years 1973 and 1974. For tax years 1975 through 1981

the corporate tax rate was changed to 25 percent of the individual income tax rate on the first \$25,000 of taxable income and at 27.5 percent of such rate on all taxable income in excess of \$25,000. Beginning with tax year 1982, the corporate tax rate was changed to 25 percent of the individual income tax rate on the first \$50,000 of taxable income and 35 percent of such rate on all taxable income in excess of \$50,000. A history of the tax rate for individuals and corporations is included on pages 12 and 15.

The State Board of Equalization and Assessment set the individual income tax rate at 10 percent for tax year 1975. On May 5, 1975,



*Floor Designs
in Buff and Black Marble*

the withholding rate was changed to 11 percent to compensate for federal income tax changes. The 1975 individual income tax was raised by the State Board of Equalization and Assessment on June 6, 1975, from the original 10 percent to 12 percent. The withholding rate was increased to 13 percent effective July 1, 1975. For tax year 1976, the rate was changed to 17 percent by the State Board of Equalization and Assessment after initially being set at 15 percent. The tax rate for 1977 was raised by the State Board of Equalization and Assessment from the original 17 percent set for the year. Effective July 1, 1977, the withholding rate was increased from 17 percent to 18 percent. The individual income tax rate for 1978 was 16 percent. From tax year 1979, the rate was set at 18 percent and the withholding tax was suspended for the month of December. The tax rate for 1980 was changed to 15 percent by the State Board of

Equalization and Assessment after initially being set at 17 percent. For 1981, the tax rate remained at 15 percent and withholding was set at 15 percent. The tax rate for 1982 was changed to 18 percent by the State Board of Equalization and Assessment after initially being set at 15 percent. Effective July 1, 1982, the withholding rate was increased from 15 percent to 19 percent.

Tax Credits

The food sales tax credit allows a refundable credit to each resident of Nebraska who is physically present in the state for more than half of the calendar year, as a refund for the state sales taxes paid on food purchases. It is one feature of the Revenue Act of 1967 which ties the sales and income taxes together. A history of the amount of credit allowed per year is shown on pages 12 and 16.

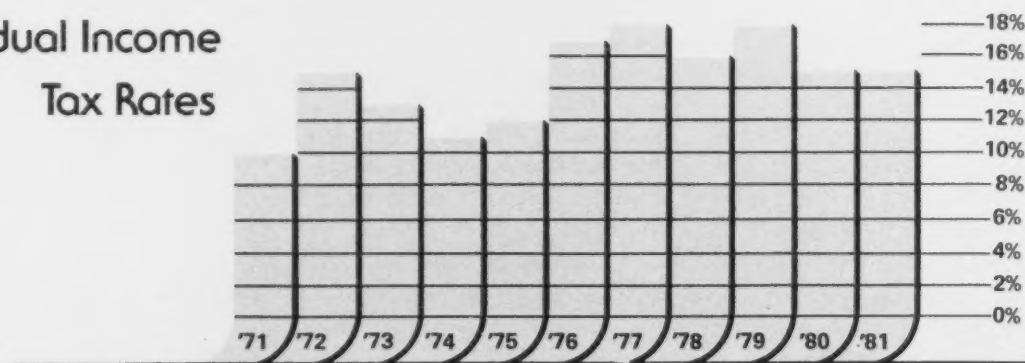
Refunds of tax paid on the purchase of nonhighway use motor vehicle fuels are processed as refundable Nebraska income tax credits. This provision, called "Tax Credit" gasoline, was formerly known as "Ag Refund" gasoline.

Statistical Data

Table 1 provides tax year 1980 statistical data on Nebraska's individual income tax. For this year, Nebraska's tax was 15 percent of the federal income tax liability. This report presents data which was compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. The federal adjusted gross income listed may not be complete since some taxpayers do not report that information.

The amount listed for federal income tax is the amount which is applicable for Nebraska purposes only. It is also important to note

Individual Income Tax Rates



that the amounts shown in the federal income tax column are liabilities before applicable federal credits or surcharges.

The figures shown in the Nebraska income tax column are tax liabilities before applicable tax credits.

Data compiled from Form 1040N's filed by nonresidents and from certain returns which could not be allocated to a specific county is listed after the county totals. These amounts from non-resident and unallocated returns are included in the totals for the state.

The Nebraska tax liability statistics for each county, broken down by federal adjusted gross income classifications, are given in Table 2. Nebraska tax liability is calculated before applicable tax credits. Statistics from the returns that listed no figure for federal ad-

justed gross income were included in the income classification of \$6,000 and under.

In Table 3, maps of Nebraska show the average income tax liability per return and per capita individual income tax liability for each county in 1980.

An analysis by county of the 1980 Nebraska individual income tax liability is given in Table 4.

Table 5 is an analysis of 1980 Nebraska individual income tax liability by levels of federal adjusted gross income. As in Tables 1 and 2, the Nebraska tax liability is calculated before applicable tax credits. The zero income level statistics include the statistics from returns that listed no figure for federal adjusted gross income.

A comparison of a calendar year 1981 and calendar year 1980 General Fund individual income tax receipts is given in Table 6. These cash receipts include the receipts

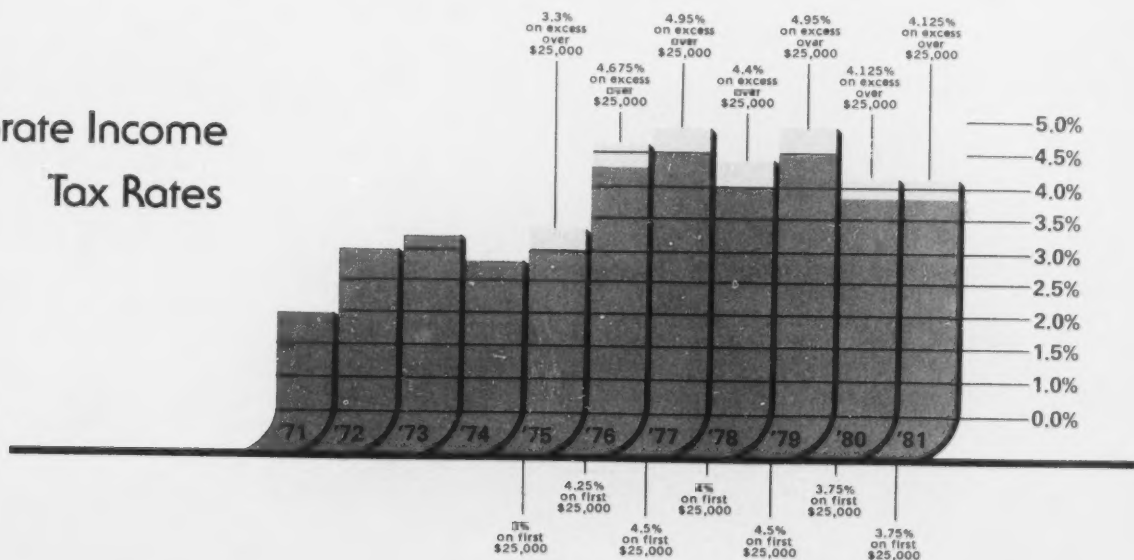
from withholding tax, estimated income tax, and final income tax returns, 1040N's.

In Table 7, a comparison is made of calendar year 1981 and calendar year 1980 General Fund fiduciary income tax receipts. These receipts are from fiduciary tax returns filed for estates and trusts.

Calendar years 1981 and 1980 withholding tax cash revenues are compared in Table 8. These cash revenue statistics are an accumulation of tax receipts attributable to the month for which the liability was incurred. The economic growth which has occurred within the state is illustrated by these statistics.

Table 9 includes a comparison of calendar year 1981 and calendar year 1980 General Fund corporate income tax receipts. These cash re-

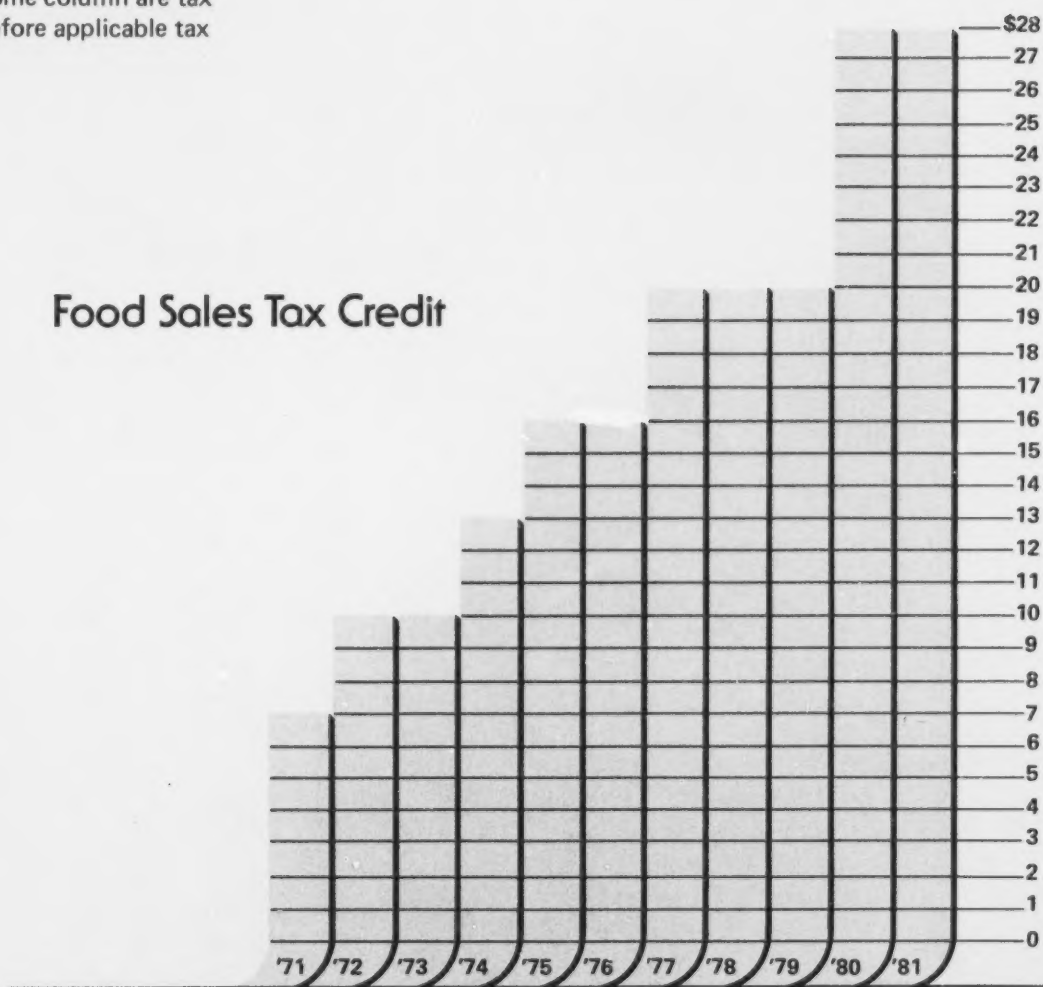
Corporate Income Tax Rates



ceipts show the amount of taxes received and deposited during the specific processing period without regard to the tax year for which the liability was incurred.

An analysis of tax year 1980 corporate income tax returns by Nebraska taxable income classification is given in Table 10. Those amounts shown in the Nebraska taxable income column are tax liabilities before applicable tax credits.

Food Sales Tax Credit



1980 Individual Income Tax Statistics by County

Table 1

Counties	Taxpayer	Spouse	Children	Other	Total Exemptions Claimed	Calculated Food Tax Credit	Federal Adjusted Gross Income (Less Deficit)	Federal Income Tax	Nebraska Income Tax (Calculated)
Adams	12,628	6,843	8,338	104	27,913	\$ 781,144	\$ 221,522,870.32	\$ 31,935,609.34	\$ 4,791,862.67
Antelope	3,186	1,970	2,620	26	7,802	218,456	39,703,253.40	5,168,563.35	775,562.43
Arthur	156	96	92	0	344	9,632	1,798,285.16	226,217.97	33,935.20
Banner	185	147	164	1	497	13,916	3,061,113.00	431,114.55	64,669.93
Blaine	334	225	293	1	853	23,884	4,140,239.19	602,959.74	90,451.79
Boone	3,191	1,878	2,519	29	7,617	213,108	39,116,653.85	4,902,729.64	735,448.57
Box Butte	5,739	3,392	4,479	79	13,689	383,012	112,316,116.68	17,539,982.90	2,631,943.48
Boyd	1,496	879	1,031	10	3,416	95,620	14,252,344.33	1,580,846.72	237,134.58
Brown	1,737	1,064	1,299	21	4,121	115,332	23,198,866.15	2,757,619.08	413,666.83
Buffalo	13,696	7,924	10,408	165	32,193	901,096	223,348,222.79	29,842,434.58	4,479,386.53
Burt	3,694	2,244	2,512	40	8,490	237,720	48,191,752.69	6,340,617.82	951,149.95
Butler	3,855	2,283	2,898	29	9,065	253,736	54,743,432.81	7,311,352.67	1,096,741.96
Cass	7,572	4,688	6,123	134	18,517	518,308	126,127,288.79	17,512,351.55	2,626,936.92
Cedar	4,297	2,538	4,053	38	10,926	305,788	52,357,705.94	6,418,831.69	962,920.85
Chase	1,915	1,270	1,600	19	4,804	134,512	32,170,301.65	4,808,844.26	721,343.63
Cherry	2,363	1,465	1,768	20	5,616	157,192	32,878,484.50	4,903,375.95	735,692.94
Cheyenne	4,188	2,465	3,116	32	9,801	274,316	68,194,659.67	9,948,109.92	1,493,448.24
Clay	3,625	2,308	2,787	39	8,759	245,252	59,835,832.95	8,633,006.53	1,296,193.00
Colfax	4,520	2,670	3,444	45	10,679	299,012	64,966,099.56	8,190,711.41	1,229,797.85
Cuming	4,210	2,556	3,568	36	10,370	290,360	62,970,313.33	8,712,183.94	1,307,088.26
Custer	5,696	3,459	4,069	63	13,287	372,036	74,016,073.98	9,836,149.16	1,475,694.99
Dakota	6,441	3,801	5,921	114	16,277	455,588	112,902,998.84	14,545,526.40	2,197,909.57
Dawes	3,571	2,008	2,413	40	8,032	224,896	50,985,050.05	6,403,631.53	961,027.18
Dawson	9,055	5,760	7,426	127	22,368	626,248	144,557,303.59	19,607,187.79	2,942,514.39
Deuel	1,060	657	729	4	2,450	68,600	16,461,358.34	2,508,755.24	376,500.12
Dixon	2,745	1,683	2,234	27	6,689	187,292	32,736,611.53	3,720,654.29	558,202.34
Dodge	15,285	9,080	11,775	287	36,427	1,019,592	262,457,944.43	38,592,949.55	5,790,675.46
Douglas	176,292	84,798	138,170	3,725	402,985	11,279,324	3,256,377,607.04	500,137,178.13	75,046,981.97
Dundy	1,109	711	752	7	2,579	72,212	16,772,423.78	2,550,719.00	382,603.31
Fillmore	3,259	1,978	2,292	23	7,552	211,456	53,496,933.69	7,907,942.73	1,186,407.36
Franklin	1,991	1,213	1,258	11	4,473	125,244	26,851,816.13	3,675,183.50	551,327.46
Frontier	1,337	843	986	6	3,172	88,816	19,616,251.86	2,598,761.89	389,876.34
Furnas	3,179	1,961	2,067	25	7,232	202,216	41,123,490.45	5,321,484.27	798,242.17
Gage	10,176	5,904	6,353	132	22,565	631,792	148,124,190.17	19,831,616.43	2,975,443.04
Garden	1,126	713	706	11	2,556	71,568	15,665,259.58	2,156,408.28	324,133.95
Gosper	1,097	678	848	7	2,630	73,612	11,781,919.73	1,314,673.03	197,443.02
Grant	753	501	527	4	1,785	49,980	12,914,202.41	1,965,598.56	294,862.78
Greeley	497	319	421	3	1,240	34,720	7,777,423.30	1,414,151.12	212,123.77
Hamilton	1,489	821	1,301	13	3,624	101,416	15,973,225.41	1,897,500.35	284,645.13
Hall	19,824	11,143	15,433	289	46,689	1,306,816	343,321,992.68	48,103,537.58	7,217,456.40
Harlan	3,525	2,304	3,013	32	8,874	248,472	58,472,833.47	8,049,362.69	1,207,426.97
Harrison	1,628	983	1,045	11	3,667	102,676	21,121,492.53	2,795,708.03	419,634.76
Hayes	297	192	204	1	694	19,432	3,895,785.59	528,513.12	79,343.23
Hitchcock	1,763	1,155	1,317	17	4,252	119,056	25,387,640.76	3,279,838.64	492,098.17
Holt	5,216	3,137	4,454	46	12,853	359,716	64,866,003.87	8,320,729.49	1,249,031.75
Hooker	483	294	311	5	1,093	30,604	5,919,073.77	732,069.82	109,808.65
Howard	2,560	1,629	2,214	14	6,417	179,648	32,908,437.36	4,195,193.76	629,948.86
Jefferson	4,266	2,513	2,510	56	9,345	261,660	56,763,640.67	7,550,413.65	1,132,580.64
Johnson	2,333	1,401	1,518	14	5,266	147,336	28,077,879.47	3,488,501.93	523,480.39
Kearney	2,617	1,627	1,957	15	6,216	174,048	47,792,878.21	7,527,438.16	1,129,141.14
Keith	3,819	2,392	3,011	40	9,262	259,252	67,467,263.23	10,318,979.04	1,547,908.04
Keya Paha	423	232	329	2	1,036	29,008	3,727,059.88	390,175.89	58,530.97
Kimball	1,959	1,239	1,600	16	4,814	134,624	42,486,041.20	7,951,149.33	1,192,681.09
Knox	4,777	2,845	3,677	38	11,337	317,408	50,561,554.52	5,896,033.90	884,647.85
Lancaster	77,511	40,010	51,251	1,165	169,937	4,756,892	1,434,751,488.01	209,031,622.10	31,367,661.13
Lincoln	14,186	8,509	11,533	230	34,458	964,488	241,900,232.70	34,053,133.93	5,109,948.21
Logan	399	275	358	3	1,035	28,980	5,388,853.86	670,894.43	101,137.85
Loup	213	130	134	1	478	13,384	2,030,519.26	274,666.10	41,201.54
Madison	13,810	8,012	10,748	136	32,706	915,628	230,291,402.19	32,924,945.52	4,941,512.37
McPherson	195	130	138	1	464	12,992	2,768,101.70	262,159.37	39,320.65
Merrick	3,406	2,115	2,875	26	8,422	235,648	50,082,267.44	6,441,517.41	966,258.03
Morrill	2,407	1,559	1,837	32	5,835	163,380	34,227,097.44	4,716,226.55	707,461.25
Nance	1,856	1,094	1,430	16	4,396	123,032	26,308,691.23	2,831,777.20	425,018.55
Nemaha	3,251	1,946	2,111	37	7,345	205,660	45,755,522.01	6,121,240.32	918,212.76
Nuckolls	2,702	1,652	1,898	23	6,275	175,616	39,358,032.54	4,537,841.23	680,699.94
Otoe	6,207	3,595	4,261	59	14,122	395,388	91,641,215.15	12,396,155.36	1,860,997.81
Pawnee	1,705	1,012	951	12	3,680	102,984	18,198,816.26	2,055,105.55	308,260.39
Perkins	1,400	913	1,069	10	3,392	94,976	26,148,107.88	3,326,355.94	499,436.98
Phelps	4,030	2,470	2,964	20	9,484	265,496	74,992,304.77	11,420,407.47	1,714,354.08
Pierce	3,135	1,959	2,370	28	7,492	209,776	41,183,089.63	5,105,351.96	765,984.70
Platte	11,713	6,872	9,979	123	28,687	803,180	201,562,072.63	27,217,321.36	4,083,736.33
Polk	2,361	1,450	1,736	17	5,564	155,792	37,079,781.79	5,241,181.80	786,200.58
Red Willow	5,234	3,119	3,824	57	12,234	342,524	84,911,175.14	12,206,781.37	1,831,396.60
Richardson	4,963	2,799	3,075	49	10,886	304,808	61,795,970.45	8,142,655.70	1,221,729.93
Rock	928	599	808	10	2,345	65,660	11,918,747.65	1,500,654.51	225,513.00
Saline	5,758	3,486	3,915	38	13,197	369,488	92,929,864.52	12,592,713.79	1,889,357.07
Sarpy	15,566	8,229	13,980	256	38,031	1,063,608	305,306,251.75	41,011,636.82	6,153,525.46
Saunders	7,484	4,424	6,045	80	18,033	504,812	121,263,435.31	15,238,134.68	2,285,962.75
Scotts Bluff	15,109	9,141	12,385	256	36,891	1,032,164	253,013,560.27	35,355,939.44	5,306,184.52
Seward	5,552	3,570	4,349	51	13,522	378,532	91,771,746.98	12,404,543.38	1,860,885.28
Sheridan	3,000	1,822	2,255	29	7,106	198,940	42,764,728.17	6,008,743.73	901,493.70
Sherman	1,660	987	1,340	17	4,004	112,112	18,190,444.74	1,919,401.49	288,114.41
Sioux	343	199	209	4	755	21,140	4,916,059.56	730,115.56	109,516.65
Stanton	1,409	859	1,123	8	3,399	95,172	18,762,926.93	2,483,914.15	372,680.34
Thayer	3,251	2,011	2,213	10	7,485	209,580	47,397,748.88	6,811,969.04	1,021,829.45
Thomas	439	284	363	2	1,068	30,464	6,630,090.07	823,547.71	123,534.74
Thurston	2,799	1,389	2,723	105	7,018	196,336	28,757,802.86	3,623,509.58	543,539.41
Valley	2,344	1,441	1,681	9	5,475	153,300	29,708,443.77	3,382,151.98	507,680.82
Washington	5,543	3,436	4,547	68	13,594	380,632	93,213,184.71	12,535,281.57	1,880,604.79
Wayne	3,069	1,912	2,129	22	7,132	199,640	45,359,987.05	5,687,902.22	853,690.58
Webster	2,109	1,253	1,320	10	4,692	131,264	26,954,217.91	3,758,768.62	564,133.52
Wheeler	331	213	298	4	846	23,548	3,530,118.01	416,829.11	62,529.95
York	5,884	3,679	4,476	59	14,098	394,464	104,828,459.33	15,492,030.93	2,324,179.67
Subtotal	627,497	347,484	476,654	9,176	1,460,811	40,889,240	10,555,848,058.44	1,513,736,308.87	227,141,194.66
Nonresident and Unallocated Returns	12,706	6,047	9,546	177	28,476	775,516	1,524,445,472.24	96,102,348.56	14,448,158.45
Total	640,203	353,531	486,200	9,353	1,489,287	\$41,664,756	\$12,080,293,530.68	\$1,609,838,657.43	\$241,589,353.11

Table 2

Nebraska Individual Income Tax Liability by County

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability	Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Adams County					Burt County				
Less Than \$6,000	4,511	1,082	\$ 42,092.77	0.9%	Less Than \$6,000	1,570	254	\$ 9,123.58	1.0%
\$ 6,000 — 12,000	2,812	2,647	297,437.25	6.2	\$ 6,000 — 12,000	823	738	70,590.37	7.4
\$12,000 — 18,000	2,142	2,124	507,856.95	10.6	\$12,000 — 18,000	610	598	131,699.67	13.9
\$18,000 — 30,000	2,992	2,980	1,361,976.51	28.4	\$18,000 — 30,000	672	669	308,578.91	32.4
\$30,000 and Over	1,607	1,603	2,582,499.19	53.9	\$30,000 and Over	300	298	431,157.42	45.3
County Totals	14,064	10,436	\$4,791,862.67	100.0%	County Totals	3,975	2,557	\$951,149.95	100.0%
Antelope County					Butler County				
Less Than \$6,000	1,388	227	\$ 8,744.72	1.1%	Less Than \$6,000	1,514	301	\$ 8,401.78	0.8%
\$ 6,000 — 12,000	787	698	62,510.83	8.1	\$ 6,000 — 12,000	907	804	81,623.22	7.4
\$12,000 — 18,000	556	549	115,622.04	14.9	\$12,000 — 18,000	735	722	168,530.31	15.4
\$18,000 — 30,000	509	507	228,307.26	29.4	\$18,000 — 30,000	761	761	350,784.72	32.0
\$30,000 and Over	218	218	360,377.58	46.5	\$30,000 and Over	342	341	487,401.93	44.4
County Totals	3,458	2,199	775,562.43	100.0%	County Totals	4,259	2,929	\$1,096,741.96	100.0%
Arthur County					Cass County				
Less Than \$6,000	66	13	\$ 294.30	0.9%	Less Than \$6,000	2,525	537	\$ 22,662.51	0.9%
\$ 6,000 — 12,000	44	38	3,270.16	9.6	\$ 6,000 — 12,000	1,517	1,389	146,608.74	5.6
\$12,000 — 18,000	24	24	5,439.32	16.0	\$12,000 — 18,000	1,309	1,296	296,306.46	11.3
\$18,000 — 30,000	19	18	8,427.51	24.8	\$18,000 — 30,000	2,031	2,025	936,472.09	35.6
\$30,000 and Over	11	11	16,503.91	48.7	\$30,000 and Over	982	982	1,224,887.12	46.6
County Totals	164	104	\$33,935.20	100.0%	County Totals	8,364	6,229	\$2,626,936.92	100.0%
Banner County					Cedar County				
Less Than \$6,000	67	11	388.11	0.7%	Less Than \$6,000	1,898	328	\$ 11,734.70	1.2%
\$ 6,000 — 12,000	52	41	3,070.61	4.7	\$ 6,000 — 12,000	1,072	940	91,167.81	9.5
\$12,000 — 18,000	25	24	4,659.70	7.2	\$12,000 — 18,000	675	667	140,874.25	14.6
\$18,000 — 30,000	33	33	14,657.44	22.6	\$18,000 — 30,000	714	712	307,171.46	31.9
\$30,000 and Over	25	25	41,894.07	64.8	\$30,000 and Over	270	267	411,972.63	42.8
County Totals	202	134	64,669.93	100.0%	County Totals	4,629	2,914	\$962,920.85	100.0%
Blaine County					Chase County				
Less Than \$6,000	145	27	\$ 1,592.79	1.8%	Less Than \$6,000	759	146	\$ 4,966.46	0.7%
\$ 6,000 — 12,000	100	79	6,761.35	7.5	\$ 6,000 — 12,000	420	368	35,891.80	5.0
\$12,000 — 18,000	51	51	11,151.09	12.3	\$12,000 — 18,000	359	359	76,287.03	10.6
\$18,000 — 30,000	34	34	15,964.45	17.6	\$18,000 — 30,000	385	385	175,611.60	24.3
\$30,000 and Over	28	28	54,982.11	60.8	\$30,000 and Over	253	253	428,586.74	59.4
County Totals	358	219	\$90,451.79	100.0%	County Totals	2,176	1,511	\$721,343.63	100.0%
Boone County					Cherry County				
Less Than \$6,000	1,441	241	\$ 10,122.26	1.4%	Less Than \$6,000	1,021	213	\$ 12,312.18	1.7%
\$ 6,000 — 12,000	724	653	64,434.67	8.8	\$ 6,000 — 12,000	609	535	48,853.09	6.6
\$12,000 — 18,000	599	591	126,069.65	17.1	\$12,000 — 18,000	386	375	81,745.04	11.1
\$18,000 — 30,000	516	514	238,518.50	32.4	\$18,000 — 30,000	387	384	172,509.99	23.5
\$30,000 and Over	210	206	296,303.49	40.3	\$30,000 and Over	209	209	420,272.64	57.1
County Totals	3,490	2,205	\$735,448.57	100.0%	County Totals	2,612	1,716	\$735,692.94	100.0%
Box Butte County					Cheyenne County				
Less Than \$6,000	1,777	415	\$ 37,364.34	1.4%	Less Than \$6,000	1,539	320	\$ 13,727.74	0.9%
\$ 6,000 — 12,000	1,013	926	97,985.77	3.7	\$ 6,000 — 12,000	914	838	83,842.89	5.6
\$12,000 — 18,000	890	881	221,317.34	8.4	\$12,000 — 18,000	740	733	165,996.51	11.1
\$18,000 — 30,000	1,720	1,720	849,992.98	32.3	\$18,000 — 30,000	939	937	428,096.47	28.7
\$30,000 and Over	1,027	1,026	1,425,283.05	54.2	\$30,000 and Over	539	538	801,784.63	53.7
County Totals	6,427	4,968	\$2,631,943.48	100.0%	County Totals	4,671	3,366	\$1,493,448.24	100.0%
Boyd County					Clay County				
Less Than \$6,000	765	112	\$ 3,781.61	1.6%	Less Than \$6,000	1,311	270	\$ 16,338.69	1.3%
\$ 6,000 — 12,000	395	327	28,785.56	12.1	\$ 6,000 — 12,000	792	714	75,731.65	5.8
\$12,000 — 18,000	207	207	43,196.81	18.2	\$12,000 — 18,000	665	655	144,075.32	11.1
\$18,000 — 30,000	147	146	61,385.96	25.9	\$18,000 — 30,000	817	817	384,743.80	29.7
\$30,000 and Over	66	64	99,984.64	42.2	\$30,000 and Over	423	422	675,303.54	52.1
County Totals	1,580	856	\$237,134.58	100.0%	County Totals	4,008	2,878	\$1,296,193.00	100.0%
Brown County					Colfax County				
Less Than \$6,000	794	137	\$ 4,575.21	1.1%	Less Than \$6,000	1,882	386	\$ 12,118.59	1.0%
\$ 6,000 — 12,000	412	354	32,546.27	7.9	\$ 6,000 — 12,000	1,035	900	90,487.01	7.4
\$12,000 — 18,000	296	291	60,967.65	14.7	\$12,000 — 18,000	804	796	186,989.09	15.2
\$18,000 — 30,000	269	268	122,566.22	29.6	\$18,000 — 30,000	911	903	413,722.16	33.6
\$30,000 and Over	123	122	193,011.48	46.7	\$30,000 and Over	393	390	526,481.00	42.8
County Totals	1,894	1,172	\$413,656.83	100.0%	County Totals	5,025	3,375	\$1,229,797.85	100.0%
Buffalo County					Cuming County				
Less Than \$6,000	5,110	1,253	\$ 62,620.98	1.4%	Less Than \$6,000	1,641	346	\$ 9,476.25	0.7%
\$ 6,000 — 12,000	3,121	2,890	326,750.49	7.3	\$ 6,000 — 12,000	1,029	916	90,000.09	6.9
\$12,000 — 18,000	2,356	2,321	533,572.09	11.9	\$12,000 — 18,000	755	745	168,662.02	12.9
\$18,000 — 30,000	3,290	3,274	1,487,106.98	33.2	\$18,000 — 30,000	869	867	400,969.31	30.7
\$30,000 and Over	1,465	1,458	2,069,335.99	46.2	\$30,000 and Over	398	397	637,980.59	48.8
County Totals	15,342	11,196	\$4,479,386.53	100.0%	County Totals	4,692	3,271	\$1,307,088.26	100.0%

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Custer County				
Less Than \$6,000	2,362	426	\$ 20,536.01	1.4%
\$ 6,000 — 12,000	1,410	1,239	123,220.41	8.3
\$12,000 — 18,000	931	925	200,341.31	13.6
\$18,000 — 30,000	999	994	462,097.48	31.3
\$30,000 and Over	412	409	669,499.78	45.4
County Totals	6,114	3,993	\$1,475,694.99	100.0%
Dakota County				
Less Than \$6,000	2,249	485	\$ 18,846.02	0.8%
\$ 6,000 — 12,000	1,340	1,212	123,032.82	5.6
\$12,000 — 18,000	1,056	1,040	241,136.24	11.0
\$18,000 — 30,000	1,751	1,742	790,627.46	36.0
\$30,000 and Over	766	763	1,024,267.03	46.6
County Totals	7,162	5,242	\$2,197,909.57	100.0%
Dawes County				
Less Than \$6,000	1,570	328	\$ 14,017.44	1.5%
\$ 6,000 — 12,000	817	749	71,979.94	7.5
\$12,000 — 18,000	545	539	123,954.61	12.9
\$18,000 — 30,000	756	749	333,713.10	34.7
\$30,000 and Over	331	330	417,362.09	43.4
County Totals	4,019	2,695	\$961,027.18	100.0%
Dawson County				
Less Than \$6,000	3,087	670	\$ 23,683.95	0.8%
\$ 6,000 — 12,000	1,899	1,710	178,368.20	6.1
\$12,000 — 18,000	1,735	1,714	390,571.43	13.3
\$18,000 — 30,000	2,303	2,299	1,027,327.38	34.9
\$30,000 and Over	949	947	1,522,563.43	44.9
County Totals	9,973	7,340	\$2,942,514.39	100.0%
Deuel County				
Less Than \$6,000	442	77	\$ 4,511.11	1.2%
\$ 6,000 — 12,000	232	201	26,601.51	7.1
\$12,000 — 18,000	154	162	34,418.50	9.1
\$18,000 — 30,000	226	225	102,415.85	27.2
\$30,000 and Over	128	127	208,553.15	55.4
County Totals	1,192	792	\$376,500.12	100.0%
Dixon County				
Less Than \$6,000	1,225	220	\$ 8,261.66	1.5%
\$ 6,000 — 12,000	713	626	60,133.48	10.8
\$12,000 — 18,000	457	447	96,674.27	17.3
\$18,000 — 30,000	452	452	204,915.89	36.7
\$30,000 and Over	160	160	188,217.04	33.7
County Totals	3,007	1,905	\$558,202.34	100.0%
Dodge County				
Less Than \$6,000	5,500	1,209	\$ 43,301.64	0.8%
\$ 6,000 — 12,000	3,153	2,921	308,766.05	5.3
\$12,000 — 18,000	2,410	2,389	556,949.03	9.6
\$18,000 — 30,000	3,755	3,747	1,742,301.76	30.1
\$30,000 and Over	2,206	2,204	3,139,356.98	54.2
County Totals	17,024	12,470	\$5,790,675.46	100.0%
Douglas County				
Less Than \$6,000	64,581	16,579	\$ 659,952.20	0.9%
\$ 6,000 — 12,000	37,196	35,135	4,086,609.76	5.4
\$12,000 — 18,000	27,532	27,224	6,948,336.24	9.3
\$18,000 — 30,000	40,197	40,088	18,807,585.10	25.1
\$30,000 and Over	29,421	29,360	44,544,498.67	59.3
County Totals	198,927	148,386	\$75,046,981.97	100.0%
Dundy County				
Less Than \$6,000	477	86	\$ 2,664.55	0.7%
\$ 6,000 — 12,000	256	221	20,712.96	5.4
\$12,000 — 18,000	196	195	41,287.02	10.8
\$18,000 — 30,000	190	189	86,277.98	22.6
\$30,000 and Over	111	111	231,660.80	60.5
County Totals	1,230	802	\$382,603.31	100.0%
Fillmore County				
Less Than \$6,000	1,170	242	\$ 8,492.07	0.7%
\$ 6,000 — 12,000	764	699	73,436.98	6.2
\$12,000 — 18,000	618	615	144,484.03	12.2
\$18,000 — 30,000	699	697	331,520.69	27.9
\$30,000 and Over	374	373	628,473.59	53.0
County Totals	3,625	2,626	\$1,186,407.36	100.0%

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Franklin County				
Less Than \$6,000	816	147	\$ 5,981.15	1.1%
\$ 6,000 — 12,000	514	457	45,042.62	8.2
\$12,000 — 18,000	351	345	75,869.80	13.7
\$18,000 — 30,000	330	330	153,852.33	27.9
\$30,000 and Over	177	176	270,581.56	49.1
County Totals	2,188	1,455	\$551,327.46	100.0%
Frontier County				
Less Than \$6,000	530	103	\$ 2,663.80	0.7%
\$ 6,000 — 12,000	308	260	26,104.34	6.7
\$12,000 — 18,000	234	232	55,304.23	14.2
\$18,000 — 30,000	261	261	118,431.03	30.4
\$30,000 and Over	131	131	187,372.94	48.0
County Totals	1,464	987	\$389,876.34	100.0%
Furnas County				
Less Than \$6,000	1,328	194	\$ 6,100.15	0.8
\$ 6,000 — 12,000	696	606	59,498.82	7.4
\$12,000 — 18,000	587	583	128,146.18	16.1
\$18,000 — 30,000	566	564	263,158.72	33.0
\$30,000 and Over	249	249	341,338.30	42.7
County Totals	3,426	2,196	\$798,242.17	100.0%
Gage County				
Less Than \$6,000	4,016	786	\$ 32,565.00	1.1%
\$ 6,000 — 12,000	2,344	2,145	222,992.70	7.5
\$12,000 — 18,000	1,738	1,723	398,840.75	13.4
\$18,000 — 30,000	2,118	2,116	979,001.75	32.9
\$30,000 and Over	980	976	1,342,042.84	45.1
County Totals	11,196	7,746	\$2,975,443.04	100.0%
Garden County				
Less Than \$6,000	463	79	\$ 2,983.33	0.9%
\$ 6,000 — 12,000	282	245	22,395.36	6.9
\$12,000 — 18,000	189	184	38,746.79	12.0
\$18,000 — 30,000	194	190	89,944.02	27.7
\$30,000 and Over	93	93	170,064.45	52.5
County Totals	1,221	791	\$324,133.95	100.0%
Garfield County				
Less Than \$6,000	525	83	\$ 3,804.13	1.9%
\$ 6,000 — 12,000	275	241	20,655.04	10.5
\$12,000 — 18,000	159	155	31,811.75	16.1
\$18,000 — 30,000	164	164	72,988.28	37.0
\$30,000 and Over	52	50	68,183.82	34.5
County Totals	1,175	693	\$197,443.02	100.0%
Gosper County				
Less Than \$6,000	266	65	\$ 3,248.25	1.1%
\$ 6,000 — 12,000	144	133	12,811.42	4.4
\$12,000 — 18,000	151	149	33,049.19	11.2
\$18,000 — 30,000	187	187	84,941.66	28.8
\$30,000 and Over	94	93	160,812.26	54.5
County Totals	842	627	\$294,862.78	100.0%
Grant County				
Less Than \$6,000	183	50	\$ 2,613.00	1.2%
\$ 6,000 — 12,000	143	129	10,505.16	5.0
\$12,000 — 18,000	74	73	15,706.83	7.4
\$18,000 — 30,000	68	68	29,164.40	13.7
\$30,000 and Over	61	61	154,134.38	72.7
County Totals	529	381	\$212,123.77	100.0%
Greeley County				
Less Than \$6,000	748	142	\$ 4,557.12	1.6%
\$ 6,000 — 12,000	385	341	31,268.79	11.0
\$12,000 — 18,000	213	208	44,918.32	15.8
\$18,000 — 30,000	190	189	84,159.03	29.6
\$30,000 and Over	73	72	119,741.87	42.0
County Totals	1,609	952	\$284,645.13	100.0%
Hall County				
Less Than \$6,000	7,259	1,848	\$ 71,791.36	1.0%
\$ 6,000 — 12,000	4,302	4,022	457,275.62	6.3
\$12,000 — 18,000	3,321	3,263	765,253.59	10.6
\$18,000 — 30,000	5,047	5,010	2,244,375.86	31.1
\$30,000 and Over	2,533	2,521	3,678,759.97	51.0
County Totals	22,462	16,664	\$7,217,456.40	100.0%

Continued — Table 2

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Hamilton County				
Less Than \$6,000	1,298	282	\$ 12,298.88	1.0%
\$ 6,000 — 12,000	738	667	68,692.68	5.7
\$12,000 — 18,000	699	689	157,240.90	13.0
\$18,000 — 30,000	869	866	398,814.90	33.0
\$30,000 and Over	415	413	570,379.61	47.3
County Totals	4,019	2,917	\$1,207,426.97	100.0%
Harlan County				
Less Than \$6,000	713	118	\$ 3,262.18	0.8%
\$ 6,000 — 12,000	355	323	29,357.27	7.0
\$12,000 — 18,000	297	296	64,013.79	15.2
\$18,000 — 30,000	275	273	127,508.32	30.4
\$30,000 and Over	138	138	195,493.20	46.4
County Totals	1,778	1,148	\$419,634.76	100.0%
Hayes County				
Less Than \$6,000	123	20	\$ 554.85	0.7%
\$ 6,000 — 12,000	70	67	7,088.16	8.9
\$12,000 — 18,000	61	61	13,401.88	16.9
\$18,000 — 30,000	45	45	21,038.28	26.5
\$30,000 and Over	24	24	37,260.06	47.0
County Totals	323	217	\$79,343.23	100.0%
Hitchcock County				
Less Than \$6,000	678	128	\$ 4,623.44	0.9%
\$ 6,000 — 12,000	400	352	31,725.24	6.5
\$12,000 — 18,000	345	339	74,244.88	15.1
\$18,000 — 30,000	382	380	180,853.35	36.7
\$30,000 and Over	144	144	200,651.26	40.8
County Totals	1,949	1,343	\$492,098.17	100.0%
Holt County				
Less Than \$6,000	2,381	460	\$ 38,735.44	3.1%
\$ 6,000 — 12,000	1,328	1,145	106,653.56	8.5
\$12,000 — 18,000	882	865	180,617.99	14.5
\$18,000 — 30,000	807	803	343,115.59	27.5
\$30,000 and Over	347	344	579,909.17	46.4
County Totals	5,745	3,617	\$1,249,031.75	100.0%
Hooker County				
Less Than \$6,000	181	38	\$ 2,562.35	2.3%
\$ 6,000 — 12,000	135	120	11,597.82	10.6
\$12,000 — 18,000	92	91	20,034.72	18.3
\$18,000 — 30,000	61	61	29,445.73	26.8
\$30,000 and Over	34	33	46,168.03	42.0
County Totals	503	343	\$109,808.65	100.0%
Howard County				
Less Than \$6,000	1,109	179	\$ 7,796.78	1.2%
\$ 6,000 — 12,000	554	480	49,618.99	7.9
\$12,000 — 18,000	448	446	94,186.61	15.0
\$18,000 — 30,000	496	492	219,037.65	34.8
\$30,000 and Over	180	179	259,308.83	41.1
County Totals	2,787	1,776	\$629,948.86	100.0%
Jefferson County				
Less Than \$6,000	1,820	319	\$ 10,238.44	0.9%
\$ 6,000 — 12,000	996	899	89,454.43	7.9
\$12,000 — 18,000	729	721	164,922.60	14.5
\$18,000 — 30,000	773	769	354,013.47	31.3
\$30,000 and Over	314	314	513,951.70	45.4
County Totals	4,632	3,022	\$1,132,580.64	100.0%
Johnson County				
Less Than \$6,000	969	184	\$ 6,162.38	1.2%
\$ 6,000 — 12,000	597	526	51,335.44	9.8
\$12,000 — 18,000	375	370	78,428.96	15.0
\$18,000 — 30,000	391	389	177,466.71	33.9
\$30,000 and Over	151	150	210,086.90	40.1
County Totals	2,483	1,619	\$523,480.39	100.0%
Kearney County				
Less Than \$6,000	827	215	\$ 7,436.88	0.7%
\$ 6,000 — 12,000	565	509	53,562.71	4.7
\$12,000 — 18,000	486	478	108,820.25	9.6
\$18,000 — 30,000	639	638	296,983.97	26.3
\$30,000 and Over	388	387	662,337.33	58.7
County Totals	2,905	2,227	\$1,129,141.14	100.0%

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Keith County				
Less Than \$6,000	1,428	327	\$ 9,442.51	0.6%
\$ 6,000 — 12,000	887	808	80,661.18	5.2
\$12,000 — 18,000	674	667	146,697.45	9.5
\$18,000 — 30,000	915	911	413,816.36	26.7
\$30,000 and Over	450	447	897,290.54	58.0
County Totals	4,354	3,160	\$1,547,908.04	100.0%
Keya Paha County				
Less Than \$6,000	215	30	\$ 1,019.40	1.8%
\$ 6,000 — 12,000	116	90	7,962.34	13.6
\$12,000 — 18,000	48	48	10,729.69	18.3
\$18,000 — 30,000	43	42	19,014.38	32.5
\$30,000 and Over	15	15	19,805.16	33.8
County Totals	437	225	\$58,530.97	100.0%
Kimball County				
Less Than \$6,000	701	181	\$ 8,587.05	0.7%
\$ 6,000 — 12,000	411	374	38,723.39	3.3
\$12,000 — 18,000	362	358	80,113.39	6.7
\$18,000 — 30,000	454	451	207,773.65	17.4
\$30,000 and Over	308	306	857,483.61	71.9
County Totals	2,236	1,670	\$1,192,681.09	100.0%
Knox County				
Less Than \$6,000	2,309	389	\$ 15,314.50	1.7%
\$ 6,000 — 12,000	1,190	1,052	97,399.74	11.0
\$12,000 — 18,000	749	735	157,484.83	17.8
\$18,000 — 30,000	651	647	280,328.92	31.7
\$30,000 and Over	226	223	334,119.86	37.8
County Totals	5,125	3,046	\$884,647.85	100.0%
Lancaster County				
Less Than \$6,000	26,309	7,443	\$ 289,687.36	0.9%
\$ 6,000 — 12,000	17,055	16,049	1,872,130.08	6.0
\$12,000 — 18,000	12,636	12,462	3,140,325.72	10.0
\$18,000 — 30,000	19,176	19,105	8,891,713.16	28.4
\$30,000 and Over	12,025	11,989	17,173,804.81	54.7
County Totals	87,201	67,048	\$31,367,661.13	100.0%
Lincoln County				
Less Than \$6,000	5,398	1,218	\$ 58,597.63	1.2%
\$ 6,000 — 12,000	2,648	2,399	247,894.85	4.8
\$12,000 — 18,000	2,036	2,008	473,163.01	9.3
\$18,000 — 30,000	3,764	3,752	1,719,018.45	33.6
\$30,000 and Over	2,079	2,073	2,611,274.27	51.1
County Totals	15,925	11,450	\$5,109,948.21	100.0%
Logan County				
Less Than \$6,000	173	27	\$ 647.02	0.6%
\$ 6,000 — 12,000	91	78	6,785.00	6.7
\$12,000 — 18,000	72	71	14,011.97	13.9
\$18,000 — 30,000	60	60	28,171.20	27.9
\$30,000 and Over	36	36	51,522.66	50.9
County Totals	432	272	\$101,137.85	100.0%
Loup County				
Less Than \$6,000	114	22	\$ 1,005.45	2.4%
\$ 6,000 — 12,000	52	46	3,798.65	9.2
\$12,000 — 18,000	28	28	5,506.58	13.4
\$18,000 — 25,000	17	17	6,927.29	16.8
\$25,000 and Over	12	12	23,963.57	58.2
County Totals	223	125	\$41,201.54	100.0%
Madison County				
Less Than \$6,000	4,949	1,098	\$ 40,627.79	0.8%
\$ 6,000 — 12,000	3,077	2,841	320,641.28	6.5
\$12,000 — 18,000	2,369	2,334	552,634.97	11.2
\$18,000 — 30,000	3,368	3,358	1,560,190.04	31.6
\$30,000 and Over	1,672	1,667	2,467,418.29	49.9
County Totals	15,435	11,298	\$4,941,512.37	100.0%
McPherson County				
Less Than \$6,000	86	17	\$ 315.75	0.8%
\$ 6,000 — 12,000	59	54	4,334.58	11.0
\$12,000 — 18,000	23	23	4,546.30	11.6
\$18,000 — 30,000	25	25	11,606.25	29.5
\$30,000 and Over	18	18	18,517.77	47.1
County Totals	211	137	\$39,320.65	100.0%

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Merrick County				
Less Than \$6,000	1,299	233	\$ 10,980.66	1.1%
\$ 6,000 — 12,000	811	727	72,623.79	7.5
\$12,000 — 18,000	623	616	131,982.83	13.7
\$18,000 — 30,000	679	676	306,943.77	31.8
\$30,000 and Over	315	312	443,726.98	45.9
County Totals	3,727	2,564	\$966,258.03	100.0%
Morrill County				
Less Than \$6,000	949	151	\$ 6,302.51	0.9%
\$ 6,000 — 12,000	526	470	50,164.93	7.1
\$12,000 — 18,000	368	365	80,394.01	11.4
\$18,000 — 30,000	521	519	231,211.59	32.7
\$30,000 and Over	227	225	339,388.21	48.0
County Totals	2,591	1,730	\$707,461.25	100.0%
Nance County				
Less Than \$6,000	770	137	\$ 3,844.81	0.9%
\$ 6,000 — 12,000	451	393	38,134.50	9.0
\$12,000 — 18,000	373	367	79,999.04	18.8
\$18,000 — 30,000	300	300	138,783.89	32.7
\$30,000 and Over	110	107	164,256.31	38.6
County Totals	2,004	1,304	\$425,018.55	100.0%
Nemaha County				
Less Than \$6,000	1,234	209	\$ 10,436.00	1.1%
\$ 6,000 — 12,000	697	638	60,219.40	6.6
\$12,000 — 18,000	561	551	123,077.16	13.4
\$18,000 — 30,000	690	689	319,578.10	34.8
\$30,000 and Over	293	292	404,902.10	44.1
County Totals	3,475	2,379	\$918,212.76	100.0%
Nuckolls County				
Less Than \$6,000	1,116	205	\$ 7,650.43	1.1%
\$ 6,000 — 12,000	651	598	56,152.79	8.2
\$12,000 — 18,000	463	459	102,691.54	15.1
\$18,000 — 30,000	567	565	254,445.75	37.4
\$30,000 and Over	213	211	259,759.43	38.2
County Totals	3,010	2,038	\$680,699.94	100.0%
Otoe County				
Less Than \$6,000	2,393	457	\$ 14,660.70	0.8%
\$ 6,000 — 12,000	1,431	1,282	132,001.55	7.1
\$12,000 — 18,000	1,090	1,079	246,353.15	13.2
\$18,000 — 30,000	1,403	1,397	638,362.01	34.3
\$30,000 and Over	551	551	829,620.40	44.6
County Totals	6,868	4,766	\$1,860,997.81	100.0%
Pawnee County				
Less Than \$6,000	811	128	\$ 4,773.63	1.6%
\$ 6,000 — 12,000	445	396	37,034.36	12.0
\$12,000 — 18,000	283	280	63,212.19	20.5
\$18,000 — 30,000	203	200	87,930.45	28.5
\$30,000 and Over	93	92	115,309.76	37.4
County Totals	1,835	1,096	\$308,260.39	100.0%
Perkins County				
Less Than \$6,000	496	112	\$ 7,076.54	1.4%
\$ 6,000 — 12,000	320	280	26,107.38	5.2
\$12,000 — 18,000	258	255	52,973.85	10.6
\$18,000 — 30,000	316	316	148,292.93	29.7
\$30,000 and Over	187	186	264,986.28	52.1
County Totals	1,577	1,149	\$499,436.98	100.0%
Phelps County				
Less Than \$6,000	1,287	355	\$ 14,488.16	0.9%
\$ 6,000 — 12,000	910	844	92,502.86	5.4
\$12,000 — 18,000	731	727	168,290.48	9.8
\$18,000 — 30,000	1,009	1,007	467,037.32	27.2
\$30,000 and Over	605	605	972,035.26	56.7
County Totals	4,542	3,538	\$1,714,354.08	100.0%
Pierce County				
Less Than \$6,000	1,255	223	\$ 11,740.08	1.5%
\$ 6,000 — 12,000	755	656	61,758.21	8.1
\$12,000 — 18,000	548	545	118,297.40	15.4
\$18,000 — 30,000	570	569	254,717.91	33.3
\$30,000 and Over	244	242	319,471.10	41.7
County Totals	3,372	2,235	\$765,984.70	100.0%

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Platte County				
Less Than \$6,000	3,877	970	\$ 31,607.06	0.8%
\$ 6,000 — 12,000	2,610	2,409	270,029.78	6.6
\$12,000 — 18,000	2,201	2,188	527,181.45	12.9
\$18,000 — 30,000	2,978	2,971	1,347,921.09	33.0
\$30,000 and Over	1,463	1,460	1,906,996.95	46.7
County Totals	13,129	9,998	\$4,083,736.33	100.0%
Polk County				
Less Than \$6,000	848	149	\$ 7,506.08	0.9%
\$ 6,000 — 12,000	533	466	48,561.36	6.2
\$12,000 — 18,000	416	407	92,123.35	11.7
\$18,000 — 30,000	496	495	233,348.21	29.7
\$30,000 and Over	267	266	404,661.58	51.5
County Totals	2,560	1,783	\$786,200.58	100.0%
Red Willow County				
Less Than \$6,000	1,900	456	\$ 29,073.30	1.6%
\$ 6,000 — 12,000	1,116	1,031	109,036.52	6.0
\$12,000 — 18,000	930	926	218,013.43	11.9
\$18,000 — 30,000	1,222	1,219	570,424.56	31.1
\$30,000 and Over	655	653	904,848.79	49.4
County Totals	5,823	4,285	\$1,831,396.60	100.0%
Richardson County				
Less Than \$6,000	2,202	379	\$ 13,393.24	1.1%
\$ 6,000 — 12,000	1,178	1,066	99,700.54	8.2
\$12,000 — 18,000	802	792	177,427.44	14.5
\$18,000 — 30,000	822	819	376,881.66	30.8
\$30,000 and Over	378	378	554,327.05	45.4
County Totals	5,382	3,434	\$1,221,729.93	100.0%
Rock County				
Less Than \$6,000	396	74	\$ 2,993.77	1.3%
\$ 6,000 — 12,000	244	201	17,707.39	7.9
\$12,000 — 18,000	173	170	35,550.97	15.8
\$18,000 — 30,000	154	152	70,031.09	31.0
\$30,000 and Over	61	60	99,229.78	44.0
County Totals	1,028	657	\$225,513.00	100.0%
Saline County				
Less Than \$6,000	2,051	403	\$ 17,185.34	0.9%
\$ 6,000 — 12,000	1,145	1,027	100,634.78	5.3
\$12,000 — 18,000	1,019	1,007	235,820.29	12.5
\$18,000 — 30,000	1,453	1,449	698,062.98	37.0
\$30,000 and Over	628	625	837,653.68	44.3
County Totals	6,296	4,511	\$1,889,357.07	100.0%
Sarpy County				
Less Than \$6,000	5,590	1,686	\$ 56,403.76	0.9%
\$ 6,000 — 12,000	3,642	3,455	384,448.10	6.3
\$12,000 — 18,000	2,532	2,506	580,272.55	9.4
\$18,000 — 30,000	3,946	3,926	1,745,625.61	28.4
\$30,000 and Over	2,960	2,953	3,386,775.44	55.0
County Totals	18,670	14,526	\$6,153,525.46	100.0%
Saunders County				
Less Than \$6,000	2,702	582	\$ 21,018.18	0.9%
\$ 6,000 — 12,000	1,718	1,527	157,384.14	6.9
\$12,000 — 18,000	1,368	1,354	311,134.43	13.6
\$18,000 — 30,000	1,717	1,715	786,475.42	34.4
\$30,000 and Over	775	774	1,009,950.58	44.2
County Totals	8,280	5,952	\$2,285,962.75	100.0%
Scotts Bluff County				
Less Than \$6,000	5,662	1,277	\$ 43,161.54	0.8%
\$ 6,000 — 12,000	3,349	3,030	296,054.33	5.6
\$12,000 — 18,000	2,641	2,610	581,565.10	11.0
\$18,000 — 30,000	3,453	3,445	1,528,232.40	28.8
\$30,000 and Over	1,791	1,788	2,857,171.15	53.8
County Totals	16,896	12,150	\$5,306,184.52	100.0%
Seward County				
Less Than \$6,000	1,782	403	\$ 12,722.42	0.7%
\$ 6,000 — 12,000	1,148	1,043	108,449.28	5.8
\$12,000 — 18,000	1,124	1,116	251,542.75	13.5
\$18,000 — 30,000	1,411	1,410	638,714.48	34.3
\$30,000 and Over	645	642	849,456.35	45.7
County Totals	6,110	4,614	\$1,860,885.28	100.0%

Continued -- Table 2

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability	Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Sheridan County					Valley County				
Less Than \$6,000	1,305	271	\$ 15,746.67	1.7%	Less Than \$6,000	1,092	182	\$ 5,486.53	1.1%
\$ 6,000 - 12,000	753	673	62,233.12	6.9	\$ 6,000 - 12,000	560	496	46,910.54	9.2
\$12,000 - 18,000	503	496	106,956.82	11.9	\$12,000 - 18,000	383	380	80,615.85	15.9
\$18,000 - 30,000	490	488	224,028.71	24.9	\$18,000 - 30,000	350	350	159,548.02	31.4
\$30,000 and Over	294	294	492,528.38	54.6	\$30,000 and Over	165	164	215,119.88	42.4
County Totals	3,345	2,222	\$901,493.70	100.0%	County Totals	2,550	1,572	\$507,680.82	100.0%
Sherman County					Washington County				
Less Than \$6,000	808	116	\$ 4,862.09	1.7%	Less Than \$6,000	1,985	443	\$ 19,114.06	1.0%
\$ 6,000 - 12,000	415	358	32,885.55	11.4	\$ 6,000 - 12,000	1,169	1,049	110,352.13	5.9
\$12,000 - 18,000	252	251	53,888.33	18.7	\$12,000 - 18,000	960	948	218,697.84	11.6
\$18,000 - 30,000	258	257	117,063.46	40.6	\$18,000 - 30,000	1,334	1,331	612,785.37	32.6
\$30,000 and Over	69	65	79,414.98	27.6	\$30,000 and Over	751	746	919,655.39	48.9
County Totals	1,802	1,047	\$288,114.41	100.0%	County Totals	6,199	4,517	\$1,880,504.79	100.0%
Sioux County					Wayne County				
Less Than \$6,000	140	18	\$ 516.90	0.5%	Less Than \$6,000	1,229	257	\$ 9,583.94	1.1%
\$ 6,000 - 12,000	99	89	8,687.44	7.9	\$ 6,000 - 12,000	710	630	62,311.72	7.3
\$12,000 - 18,000	54	54	11,244.41	10.3	\$12,000 - 18,000	539	536	118,869.60	13.9
\$18,000 - 30,000	60	60	30,160.75	27.5	\$18,000 - 30,000	605	602	278,406.28	32.6
\$30,000 and Over	34	34	58,907.15	53.8	\$30,000 and Over	297	297	384,519.04	45.1
County Totals	387	255	\$109,516.65	100.0%	County Totals	3,380	2,322	\$853,690.58	100.0%
Stanton County					Webster County				
Less Than \$6,000	571	113	\$ 9,117.33	2.5%	Less Than \$6,000	915	149	\$ 5,050.42	0.9%
\$ 6,000 - 12,000	311	260	27,016.82	7.2	\$ 6,000 - 12,000	498	451	44,552.32	7.9
\$12,000 - 18,000	242	236	51,830.19	13.9	\$12,000 - 18,000	360	357	77,699.22	13.8
\$18,000 - 30,000	278	278	127,178.00	34.1	\$18,000 - 30,000	336	333	153,609.27	27.2
\$30,000 and Over	118	118	157,538.00	42.3	\$30,000 and Over	160	160	283,221.89	50.2
County Totals	1,520	1,005	\$372,680.34	100.0%	County Totals	2,269	1,450	\$564,133.52	100.0%
Thayer County					Wheeler County				
Less Than \$6,000	1,299	261	\$ 10,196.18	1.0%	Less Than \$6,000	147	27	\$ 772.15	1.2%
\$ 6,000 - 12,000	737	647	61,544.80	6.0	\$ 6,000 - 12,000	87	77	8,072.50	12.9
\$12,000 - 18,000	596	590	133,334.01	13.1	\$12,000 - 18,000	57	57	12,380.15	19.8
\$18,000 - 30,000	602	601	276,707.43	27.1	\$18,000 - 30,000	42	42	18,593.91	29.8
\$30,000 and Over	313	313	540,047.03	52.8	\$30,000 and Over	15	15	22,711.24	36.3
County Totals	3,547	2,412	\$1,021,829.45	100.0%	County Totals	348	218	\$62,529.95	100.0%
Thomas County					York County				
Less Than \$6,000	168	33	\$ 1,530.40	1.2%	Less Than \$6,000	2,061	475	\$ 23,185.12	1.0%
\$ 6,000 - 12,000	112	88	7,254.32	5.9	\$ 6,000 - 12,000	1,234	1,117	117,982.65	5.1
\$12,000 - 18,000	77	77	15,702.10	12.7	\$12,000 - 18,000	1,073	1,059	237,654.23	10.2
\$18,000 - 30,000	75	75	34,602.39	28.0	\$18,000 - 30,000	1,501	1,498	679,371.64	29.2
\$30,000 and Over	43	42	64,445.53	52.2	\$30,000 and Over	785	783	1,265,986.03	54.5
County Totals	475	315	\$123,534.74	100.0%	County Totals	6,654	4,932	\$2,324,179.67	100.0%
Thurston County					Unallocated and Nonresident Counties				
Less Than \$6,000	1,610	174	\$ 5,057.06	0.9%	Less Than \$6,000	11,163	4,882	\$ 334,976.31	2.3%
\$ 6,000 - 12,000	496	410	42,564.11	7.8	\$ 6,000 - 12,000	13,757	12,760	1,029,218.43	7.1
\$12,000 - 18,000	365	341	76,661.51	14.1	\$12,000 - 18,000	10,113	9,858	1,559,889.94	10.8
\$18,000 - 30,000	360	341	159,099.97	29.3	\$18,000 - 30,000	14,916	14,543	4,108,071.89	28.5
\$30,000 and Over	175	170	260,156.76	47.9	\$30,000 and Over	11,846	11,071	7,416,001.88	51.3
County Totals	3,006	1,436	\$543,539.41	100.0%	County Totals	61,795	53,054	\$14,448,158.45	100.0%
Total for 1980									
Less Than \$6,000	245,415	59,123	\$ 2,524,142.96	1.0%					
\$ 6,000 - 12,000	151,693	139,550	14,779,471.44	6.1					
\$12,000 - 18,000	114,334	112,824	26,031,272.55	10.8					
\$18,000 - 30,000	156,800	155,941	69,388,135.82	28.8					
\$30,000 and Over	94,688	93,666	128,866,330.34	53.3					
County Totals	762,930	561,104	\$241,589,353.11	100.0%					



Per Capita Average Individual Income Tax Liability for 1980

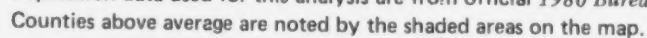


Table 4

Analysis of 1980 Nebraska Individual Income Tax Liability by County

Counties	Total Number of Returns	Number of Returns with Tax Liability	% of Returns with Tax Liability	Number of Returns w/no Tax Liability	% of Returns w/no Tax Liability	Calculated Liability
Adams	14,064	10,436	74.2%	3,628	25.8%	\$ 4,791,862.67
Antelope . . .	3,458	2,199	63.6	1,259	36.4	775,562.43
Arthur	164	104	63.4	60	36.6	33,935.20
Banner	202	134	66.3	68	33.7	64,669.93
Blaine	358	219	61.2	139	38.8	90,451.79
Boone	3,490	2,205	63.2	1,285	36.8	735,448.57
Box Butte . .	6,427	4,968	77.3	1,459	22.7	2,631,943.48
Boyd	1,580	856	54.2	724	45.8	237,134.58
Brown	1,894	1,172	61.9	722	38.1	413,666.83
Buffalo . . .	15,342	11,196	73.0	4,146	27.0	4,479,386.53
Burt	3,975	2,557	64.3	1,418	35.7	951,149.95
Butler	4,259	2,929	68.8	1,330	31.2	1,096,741.96
Cass	8,364	6,229	74.5	2,135	25.5	2,626,936.92
Cedar	4,629	2,914	62.9	1,715	37.1	962,920.85
Chase	2,176	1,511	69.4	665	30.6	721,343.63
Cherry	2,612	1,716	65.7	896	34.3	735,692.94
Cheyenne . .	4,671	3,366	72.1	1,305	27.9	1,493,448.24
Clay	4,008	2,878	71.8	1,130	28.2	1,296,193.00
Colfax	5,025	3,375	67.2	1,650	32.8	1,229,797.85
Cuming . . .	4,692	3,271	69.7	1,421	30.3	1,307,088.26
Custer	6,114	3,993	65.3	2,121	34.7	1,475,694.99
Dakota	7,162	5,242	73.2	1,920	26.8	2,197,909.57
Dawes	4,019	2,695	67.1	1,324	32.9	961,027.18
Dawson . . .	9,973	7,340	73.6	2,633	26.4	2,942,514.39
Deuel	1,192	792	66.4	400	33.6	376,500.12
Dixon	3,007	1,905	63.4	1,102	36.6	558,202.34
Dodge	17,024	12,470	73.3	4,554	26.7	5,790,675.46
Douglas . . .	198,927	148,386	74.6	50,541	25.4	75,046,981.97
Dundy	1,230	802	65.1	428	34.9	382,603.31
Fillmore . . .	3,625	2,626	72.4	999	27.6	1,186,407.36
Franklin . . .	2,188	1,455	66.5	733	33.5	551,327.46
Frontier . . .	1,464	987	67.4	477	32.6	389,876.34
Furnas	3,426	2,196	64.1	1,230	35.9	798,242.17
Gage	11,196	7,746	69.2	3,450	30.8	2,975,443.04
Garden	1,221	791	64.8	430	35.2	324,133.95
Garfield . . .	1,175	693	59.0	482	41.0	197,443.02
Gosper	842	627	74.5	215	25.5	294,862.78
Grant	529	381	72.0	148	28.0	212,123.77
Greeley . . .	1,609	952	59.2	657	40.8	284,645.13
Hall	22,462	16,664	74.2	5,798	25.8	7,217,456.40
Hamilton . . .	4,019	2,917	72.6	1,102	27.4	1,207,426.97
Harlan	1,778	1,148	64.6	630	35.4	419,634.76
Hayes	323	217	67.2	106	32.8	79,343.23
Hitchcock . .	1,949	1,343	68.9	606	31.1	492,098.17
Holt	5,745	3,617	63.0	2,128	37.0	1,249,031.75
Hooker	503	343	68.2	160	31.8	109,808.65
Howard	2,787	1,776	63.7	1,011	36.3	629,948.86
Jefferson . . .	4,632	3,022	65.2	1,610	34.8	1,132,580.64
Johnson . . .	2,483	1,619	65.2	864	34.8	523,480.39
Kearney . . .	2,905	2,227	76.7	678	23.3	1,129,141.14
Keith	4,354	3,160	72.6	1,194	27.4	1,547,908.04
Keya Paha . .	437	225	51.5	212	48.5	58,530.97
Kimball . . .	2,236	1,670	74.9	566	25.1	1,192,681.09
Knox	5,125	3,046	59.4	2,079	40.6	884,647.85
Lancaster . .	87,201	67,048	76.9	20,153	23.1	31,367,661.13
Lincoln . . .	15,925	11,450	71.9	4,475	28.1	5,109,948.21
Logan	432	272	63.0	160	37.0	101,137.85
Loup	223	125	56.0	98	44.0	41,201.54
Madison . . .	15,435	11,298	73.2	4,137	26.8	4,941,512.37
McPherson . .	211	137	64.9	74	35.1	39,320.65
Merrick . . .	3,727	2,564	68.8	1,163	31.2	966,258.03
Morrill	2,591	1,730	66.8	861	33.2	707,461.25
Nance	2,004	1,304	65.1	700	34.9	425,018.55
Nemaha	3,475	2,379	68.5	1,096	31.5	918,212.76
Nuckolls . . .	3,010	2,038	67.7	972	32.3	680,699.94
Otoe	6,868	4,766	69.4	2,102	30.6	1,860,997.81
Pawnee	1,835	1,096	59.7	739	40.3	308,260.39
Perkins . . .	1,577	1,149	72.9	428	27.1	499,436.98
Phelps	4,542	3,538	77.9	1,004	22.1	1,714,354.08
Pierce	3,372	2,235	66.3	1,137	33.7	765,984.70
Platte	13,129	9,998	76.1	3,131	23.9	4,083,736.33
Polk	2,560	1,783	69.6	777	30.4	786,200.58
Red Willow . .	5,823	4,285	73.6	1,538	26.4	1,831,396.60
Richardson . .	5,382	3,434	63.8	1,948	36.2	1,221,729.93
Rock	1,028	657	63.9	371	36.1	225,513.00
Saline	6,296	4,511	71.6	1,785	28.4	1,889,357.07
Sarpy	18,670	14,526	77.8	4,144	22.2	6,153,525.46
Saunders . . .	8,280	5,952	71.9	2,328	28.1	2,285,962.75
Scotts Bluff .	16,896	12,150	71.9	4,746	28.1	5,306,184.52
Seward	6,110	4,614	75.5	1,496	24.5	1,860,885.28
Sheridan . . .	3,345	2,222	66.4	1,123	33.6	901,493.70
Sherman . . .	1,802	1,047	58.1	755	41.9	288,114.41
Sioux	387	255	65.9	132	34.1	109,516.65
Stanton . . .	1,520	1,005	66.1	515	33.9	372,680.34
Thayer	3,547	2,412	68.0	1,135	32.0	1,021,829.45
Thomas	475	315	66.3	160	33.7	123,534.74
Thurston . . .	3,006	1,436	47.8	1,570	52.2	543,539.41
Valley	2,550	1,572	61.6	978	38.4	507,680.82
Washington . .	6,199	4,517	72.9	1,682	27.1	1,880,604.79
Wayne	3,380	2,322	68.7	1,058	31.3	853,690.58
Webster . . .	2,269	1,450	63.9	819	36.1	564,133.52
Wheeler . . .	348	218	62.6	130	37.4	62,529.95
York	6,654	4,932	74.1	1,722	25.9	2,324,179.67
Subtotal . . .	701,135	508,050	72.5	193,085	27.5	227,141,194.66
Unallocated & Nonresident	61,795	53,054	85.8	8,741	14.2	14,448,158.45
Total	762,930	561,104	73.5	201,826	26.5	\$241,589,353.11

Analysis of 1980 Nebraska Individual Income Tax Liability

Table 5

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	No. of Returns with no Tax Liability	% of Returns with no Tax Liability	Calculated Liability	
					Amount	% of Total
But At Least — Less Than Less Than \$1*	88,588	1,577	87,011	98.2%	\$ 669,202	0.3%
\$ 1 — 2,000	44,320	1,720	42,600	96.1	169,550	0.1
\$ 2,000 — 4,000	58,477	15,934	42,543	72.8	328,352	0.1
\$ 4,000 — 6,000	54,030	39,892	14,138	26.2	1,357,039	0.6
\$ 6,000 — 8,000	54,051	45,903	8,148	15.1	3,177,058	1.3
\$ 8,000 — 10,000	51,246	48,574	2,672	5.2	5,021,123	2.1
\$10,000 — 12,000	46,396	45,073	1,323	2.9	6,581,291	2.7
\$12,000 — 14,000	41,523	40,792	731	1.8	7,671,396	3.1
\$14,000 — 16,000	37,912	37,454	458	1.2	8,721,961	3.6
\$16,000 — 18,000	34,899	34,578	321	0.9	9,637,915	4.0
\$18,000 — 20,000	32,600	32,385	215	0.7	10,573,909	4.4
\$20,000 — 25,000	71,953	71,584	369	0.5	29,730,971	12.3
\$25,000 — 30,000	52,247	51,972	275	0.5	29,083,256	12.0
\$30,000 — 35,000	34,329	34,148	181	0.5	24,700,026	10.2
\$35,000 — 40,000	20,642	20,527	115	0.6	18,747,703	7.8
\$40,000 — 45,000	12,017	11,930	87	0.7	13,218,790	5.5
\$45,000 — 50,000	7,003	6,923	80	1.1	9,130,114	3.8
\$50,000 — 55,000	4,500	4,439	61	1.4	6,824,713	2.8
\$55,000 — 100,000	11,634	11,421	213	1.9	26,734,199	11.1
More Than \$100,000	4,563	4,278	285	6.2	29,510,785	12.2
Total All Classes	762,930	561,104	201,826	26.5	\$241,589,353	100.0%

*This amount includes the 11,569 returns with zero or negative Federal Adjusted Gross Income and the 77,019 returns that listed no figure for Federal Adjusted Gross Income. Any of these returns may have listed amounts for Federal Taxable Income, Federal Income Tax, or Nebraska Income Tax.

General Fund Individual Income Tax Cash Receipts

Table 6

Month	Calendar Year 1981	Calendar Year 1980	Net Change	Percent Change
January	\$ 29,958,473	\$ 19,871,603	\$10,086,870	50.8%
February	31,976,316	25,383,880	6,592,436	26.0
March	26,992,478	31,333,426	(4,340,948)	(13.9)
April	36,046,186	44,534,975	(8,488,789)	(19.1)
May	24,616,585	27,392,679	(2,776,094)	(10.1)
June	22,832,736	23,761,371	(928,635)	(3.9)
July	16,919,389	14,322,264	2,597,125	18.1
August	24,556,736	25,901,696	(1,344,960)	(5.2)
September	22,905,165	24,640,820	(1,735,655)	(7.0)
October	15,062,124	15,944,427	(882,303)	(5.5)
November	26,118,190	27,040,030	(921,840)	(3.4)
December	20,362,794	17,853,637	2,509,157	14.1
Total	\$298,347,172	\$297,980,808	\$ 366,364	0.1

Note: Individual income tax cash receipts include receipts from withholding tax, estimated income tax, and final income tax returns, Form 1040N.

Table 7

General Fund Fiduciary Income Tax Cash Receipts

Month	Calendar Year 1981	Calendar Year 1980	Net Change	Percent Change
January	\$ 124,343	\$ 116,812	\$ 7,531	6.4%
February	114,517	65,812	48,705	74.0
March	104,063	168,887	(64,824)	(38.4)
April	468,493	392,907	75,586	19.2
May	117,898	96,679	21,219	21.9
June	92,067	94,399	(2,332)	(2.5)
July	89,946	47,640	42,306	88.8
August	61,267	66,817	(5,550)	(8.3)
September	76,184	61,883	14,301	23.1
October	56,473	57,528	(1,055)	(1.8)
November	121,768	137,381	(15,613)	(11.4)
December	81,597	77,123	4,469	5.8
Total	\$1,503,616	\$1,383,873	\$124,743	9.0

Table 8

Withholding Tax Cash Revenues

Month	Calendar Year 1981	Calendar Year 1980	Net Change	Percent Change	% Change Adjusted*
January	\$ 14,519,648	\$ 13,666,924	\$ 852,724	6.2%	20.4%
February	13,245,234	13,928,474	(683,240)	(4.9)	7.8
March	23,209,706	23,307,092	(97,386)	(0.4)	12.9
April	14,364,217	13,748,717	615,500	4.5	18.4
May	14,495,008	13,608,418	886,590	6.5	20.7
June	24,757,194	25,301,303	(544,109)	(2.2)	10.9
July	15,700,884	14,685,184	1,015,700	6.9	21.2
August	14,336,890	14,734,876	(397,986)	(2.7)	10.3
September	25,197,577	25,864,759	(667,182)	(2.6)	10.4
October	15,200,790	15,882,290	(681,500)	(4.3)	8.5
November	13,848,766	14,834,240	(985,474)	(6.6)	5.8
December	24,804,004	29,517,940	(4,713,936)	(16.0)	(4.8)
Total	\$213,679,918	\$219,080,217	(\$5,400,299)	(2.5)	10.5

* The Percent Change Adjusted column represents the percent increase after adjusting the cash revenue to comparable bases. The Withholding Tax Rates were 17% for 1980 and 15% for 1981.

General Fund Corporate Income Tax Cash Receipts

Table 9

Month	Calendar Year 1981	Calendar Year 1980	Net Change	Percent Change
January	\$ 3,907,706	\$ 3,290,010	\$ 617,696	18.8%
February	2,321,017	2,403,742	(82,725)	(3.4)
March	8,086,461	12,517,031	(4,430,570)	(35.4)
April	8,562,348	9,148,236	(585,888)	(6.4)
May	1,723,704	2,034,191	(310,487)	(15.3)
June	9,202,397	10,113,575	(911,178)	(9.0)
July	3,313,550	2,461,779	851,771	(34.6)
August	5,114,721	1,744,651	3,370,070	193.2
September	12,341,852	9,797,836	2,544,016	26.0
October	2,383,357	3,514,248	(1,130,891)	(32.2)
November	1,581,161	1,808,223	(227,062)	(12.6)
December	7,646,016	9,301,643	(1,655,627)	(17.8)
Total	\$66,184,290	\$68,135,165	(\$1,950,875)	(2.9)

Analysis of Nebraska Corporate Income Tax Returns for Tax Year 1980

Table 10

Nebraska Taxable Income Classification	Number of Corporations	% of Total Corporations	Nebraska Taxable Income*	Calculated Tax at 3.75% & 4.125%	% of Total Liability
Less than zero	6,628	25.3%	\$ —	\$ —	—%
\$ 0 -- 5,000	10,530	40.2	5,634,198	211,282	0.5
\$ 5,001 -- 10,000	1,380	5.3	10,015,919	375,597	0.8
\$ 10,001 -- 15,000	1,030	3.9	12,681,147	475,543	1.0
\$ 15,001 -- 20,000	826	3.2	14,385,633	539,461	1.1
\$ 20,001 -- 25,000	665	2.5	14,923,232	559,621	1.2
\$ 25,001 -- 30,000	507	1.9	13,919,663	526,655	1.1
\$ 30,001 -- 35,000	434	1.7	14,045,054	538,671	1.1
\$ 35,001 -- 40,000	378	1.4	14,177,660	549,391	1.2
\$ 40,001 -- 45,000	393	1.5	16,713,763	652,599	1.4
\$ 45,001 -- 50,000	331	1.3	15,754,346	618,836	1.3
\$ 50,001 -- 60,000	504	1.9	27,503,666	1,087,276	2.3
\$ 60,001 -- 70,000	353	1.3	22,937,715	913,087	1.9
\$ 70,001 -- 80,000	306	1.2	22,787,380	911,292	1.9
\$ 80,001 -- 90,000	222	0.8	18,872,528	757,679	1.6
\$ 90,001 -- 100,000	180	0.7	17,111,592	688,978	1.5
\$100,001 -- 150,000	464	1.8	56,151,031	2,272,730	4.8
\$150,000 -- 200,000	238	0.9	40,958,477	1,667,225	3.5
\$200,000 -- 300,000	254	1.0	61,639,615	2,518,822	5.3
\$300,001 -- 500,000	246	0.9	93,178,545	3,820,552	8.1
\$500,000 -- 1,000,000	186	0.7	132,555,467	5,450,476	11.5
Greater than \$1,000,000	159	0.6	537,612,596	22,161,613	46.9
Total All Classes	26,214	100.0%	\$1,163,559,227	\$47,297,386	100.0%

*Does not include deficit.

SALES TAX

The general sales tax, which was established by the Legislature, became effective June 1, 1967. The sales tax applies to most retail sales and is complemented with a general use tax. The use tax applies primarily to purchases of goods outside Nebraska for use within the state and is levied upon the same base and at the same tax rate as the sales tax. The Nebraska retailer's use tax is collected by out-of-state retailers who make retail sales or lease or rent property with delivery within this state. The consumer's use tax is imposed upon the storage, use, or consumption of property purchased at retail when the sales or retailer's use tax has not been paid. Consumer's use tax is paid directly to the Nebraska Department of Revenue by the purchaser.

A food sales tax credit, which is allowed on the individual income tax, was adopted as an alternative to exempting food items from the sales tax. This credit is allowed for each Nebraska resident who is physically present within the state for six months or more during the calendar year.

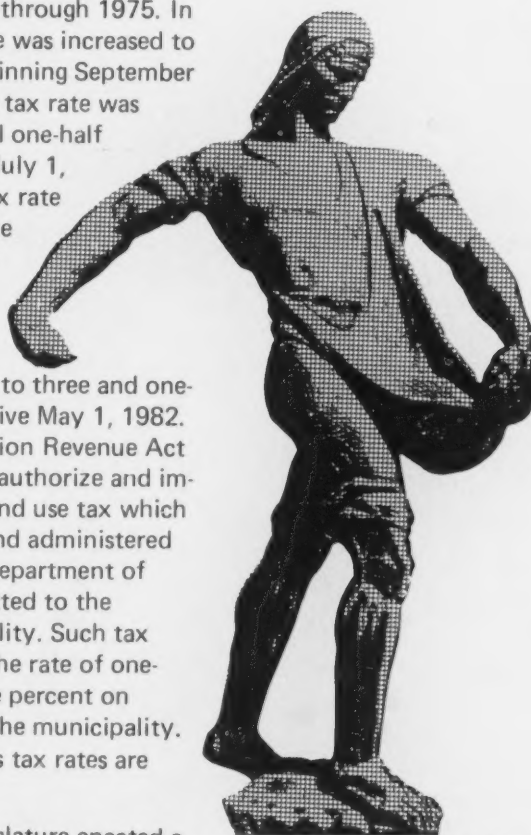
The sales tax rate is determined each year by the State Board of Equalization and Assessment. The rates for the sales and income taxes are based on the amount of revenue needed to meet state expenditures. State law stipulates that the sales and income tax rates be set so that the amount of revenue generated each year by the sales tax be as nearly as possible equal to but not

more than the revenue generated by the individual income tax. Except for tax year 1969 when the sales tax rate was two percent, the state sales tax rate was two and one-half percent each year through 1975. In 1976 the sales rate was increased to three percent, beginning September 1, 1976. The sales tax rate was raised to three and one-half percent effective July 1, 1977. The sales tax rate was returned to the three percent rate for 1978 through 1981. In 1982 the sales tax rate was increased to three and one-half percent effective May 1, 1982.

The Local Option Revenue Act allows any city to authorize and impose a local sales and use tax which will be collected and administered by the Nebraska Department of Revenue and remitted to the adopting municipality. Such tax must be either at the rate of one-half percent or one percent on retail sales within the municipality. The 1981 city sales tax rates are given on page 52.

The 1978 Legislature enacted a law which authorized Omaha to increase its local sales and use tax to one and one-half percent. This legislation also required that after April 6, 1978, local sales and use tax may be imposed only upon the approval of a majority of the qualified electors.

The implementation of the city sales tax imposed under the



*The Sower
Bronze Figure at the Pinnacle
of the Capitol Tower*

Local Option Revenue Act does not begin until the first day of the next calendar quarter following receipt by the State Tax Commissioner of a certified copy of the adopting ordinance, provided the certified copy is received 60 days prior to the start of the next calendar quarter.

Statistical Data

Net taxable sales and sales tax statistics separated by municipalities within each county are shown in Table 1. The figures for the smaller municipalities within a county have been combined in order to prevent disclosure of amounts for any individual retail establishment. The sales tax statistics reported for each municipality include transactions of business establishments near the municipality and in outlying rural areas so that all transactions within each county are included. These statistics are reported by the location of the retail merchant and sales. The sales tax will be shown in the city where that retailer is located, irrespective of the residence of the purchasing party. It should be noted that the sales tax figures in Table 1 reflect calculated amounts due before reduction for the retailer's collection fee.

The statistics in Table 1 are compiled from returns processed for the tax months January through December and any delinquent returns processed at the same time for other tax periods.

Table 2 includes the sales tax and retail sales for motor vehicles. Since the sales taxes on motor vehicle purchases are collected by the county treasurer and are not allocated to the city where the purchase was made, these statistics are separated only by county. The county where the vehicle is registered, which is not necessarily the county where it is purchased, reflects the statistics for the sales tax and net taxable sales. The net taxable sales figures shown are calculated from the sales tax statistics reported by the county treasurers.

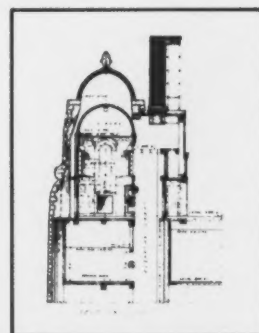
The 1981 net taxable sales and sales tax statistics categorized by Nebraska Business Classification Code is given in Table 3.

Table 4 includes the Nebraska Business Classification net taxable sales and sales tax statistics by county. The county statistics are broken down into nine major categories: Agriculture; Mining; Construction; Manufacturing; Transportation; Wholesale; Retail Trade; Banking, Insurance, and Real Estate; and Services.

Table 5 reports the sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to the municipalities. The sales tax amounts shown are what was actually returned to the municipalities for the indicated tax year after deducting refunds and the statutory administrative fee.

A comparison of calendar year 1981 and calendar year 1980 general sales tax cash revenues is made in Table 6. These cash revenue statistics are the accumulation of the tax receipts attributable to the month for which the liability was incurred.

Table 7 is a comparison of calendar year 1981 and calendar year 1980 General Fund sales tax cash receipts. Sales tax cash receipts are the taxes received and deposited during the specified processing month in which the taxes were received.



*Architectural Drawing
of the Tower of the
State Capitol*

Total Net Taxable Sales and State Sales Tax

Table 1

Counties and Municipalities	CALENDAR YEAR 1981	
	Net Taxable Sales	Sales Tax
Adams		
Ayr	\$ 455,713	\$ 13,671.39
Hastings	176,093,719	5,282,811.86
Holstein	760,153	22,804.59
Juniata	3,338,438	100,156.14
Kenesaw	1,646,957	49,408.71
Prosser	646,230	19,386.90
Roseland	1,000,689	30,020.67
County Total . . .	\$183,941,899	\$5,518,260.26
Antelope		
Brunswick	\$ 964,355	\$ 28,930.65
Clearwater	2,376,399	71,291.97
Elgin	5,720,758	171,622.74
Neligh	20,835,625	625,068.74
Oakdale	394,198	11,825.94
Orchard	2,236,481	67,094.43
Royal	224,866	6,745.98
County Total . . .	\$32,752,682	\$982,580.45
Arthur		
Arthur	\$825,027	\$24,750.81
County Total . . .	\$825,027	\$24,750.81
Banner		
Harrisburg	\$163,177	\$4,895.31
County Total . . .	\$163,177	\$4,895.31
Blaine		
Dunning	\$1,458,962	\$43,768.86
Other	414,946	12,448.38
County Total . . .	\$1,873,908	\$56,217.24
Boone		
Albion	\$23,835,583	\$715,067.45
Cedar Rapids	1,857,164	55,714.92
Petersburg	1,893,022	56,790.66
St. Edward	4,724,749	141,742.51
Other	620,848	18,625.44
County Total . . .	\$32,931,366	\$987,940.98
Box Butte		
Alliance	\$71,100,919	\$2,133,027.21
Hemingford	3,768,525	113,055.75
County Total . . .	\$74,869,444	\$2,246,082.96
Boyd		
Butte	\$2,191,876	\$ 65,756.56
Lynch	1,491,914	44,757.42
Naper	632,656	18,979.68
Spencer	3,308,241	99,247.23
Other	559,327	16,779.81
County Total . . .	\$8,184,014	\$245,520.70
Brown		
Ainsworth	\$22,631,057	\$678,931.67
Other	1,209,037	36,271.11
County Total . . .	\$23,840,094	\$715,202.78
Buffalo		
Amherst	\$ 1,869,911	\$ 56,097.33
Elm Creek	2,965,404	88,962.14
Gibbon	7,109,120	213,273.58
Kearney	174,871,893	5,246,156.99
Pleasanton	1,886,150	56,584.50
Ravenna	10,195,754	305,872.61
Riverdale	331,033	9,931.01
Shelton	8,767,227	263,016.77
Other	701,399	21,041.97
County Total . . .	\$208,697,891	\$6,260,936.90
Burt		
Craig	\$ 675,692	\$ 20,270.76
Decatur	2,326,642	69,799.20
Lyons	5,996,427	179,892.79
Oakland	6,101,435	183,043.08
Tekamah	16,277,471	488,324.13
County Total . . .	\$31,377,667	\$941,329.96

Counties and Municipalities	CALENDAR YEAR 1981	
	Net Taxable Sales	Sales Tax
Butler		
Abie	\$ 201,282	\$ 6,038.46
Bellwood	1,789,363	53,680.89
Brainard	1,961,611	58,848.33
Bruno	244,757	7,342.71
David City	17,856,374	535,686.38
Dwight	648,083	19,442.49
Rising City	1,018,615	30,558.45
Ulysses	996,377	29,891.31
Other	362,588	10,877.65
County Total . . .	\$25,079,050	\$752,366.67
Cass		
Avoca	\$ 456,691	\$ 13,700.73
Cedar Creek	258,214	7,746.42
Eagle	1,420,551	42,616.53
Elmwood	2,338,827	70,164.81
Greenwood	2,227,396	66,821.89
Louisville	6,496,048	194,883.84
Murdock	626,543	18,796.29
Murray	2,340,526	70,215.78
Nehawka	1,170,200	35,106.05
Plattsmouth	22,706,006	681,180.10
Union	786,647	23,599.41
Weeping Water	5,710,759	171,322.80
Other	380,513	11,415.39
County Total . . .	\$46,918,921	\$1,407,570.04
Cedar		
Belden	\$ 499,400	\$ 14,982.00
Coleridge	2,034,000	61,020.00
Fordyce	730,880	21,926.40
Hartington	18,364,266	550,927.97
Laurel	7,909,797	237,293.96
Randolph	6,816,115	204,483.44
Wynot	716,690	21,500.69
Other	910,880	27,326.46
County Total . . .	\$37,982,028	\$1,139,460.92
Chase		
Champion	\$ 608,620	\$ 18,258.62
Enders	464,231	13,926.95
Imperial	22,129,959	663,898.83
Lamar	211,694	6,351.77
Wauwata	5,625,919	168,780.63
County Total . . .	\$29,040,423	\$871,216.80
Cherry		
Cody	\$ 1,089,365	\$ 32,680.95
Kilgore	374,566	11,236.98
Merriman	948,245	28,447.35
Valentine	28,698,121	860,943.64
Other	521,832	15,654.96
County Total . . .	\$31,632,129	\$948,963.88
Cheyenne		
Dalton	\$ 1,385,402	\$ 41,562.06
Lodgepole	794,220	23,826.60
Potter	1,896,877	56,906.31
Sidney	42,911,530	1,287,345.89
Other	446,983	13,409.49
County Total . . .	\$47,435,012	\$1,422,050.35
Clay		
Clay Center	\$ 2,792,025	\$ 83,760.79
Deweese	250,623	7,518.69
Edgar	4,123,251	123,697.53
Fairfield	3,858,019	115,740.57
Glenvil	256,975	7,709.27
Harvard	2,375,278	71,258.32
Sutton	12,713,177	381,395.29
Trumbull	2,099,739	62,992.17
Other	431,544	12,946.32
County Total . . .	\$28,900,631	\$867,018.95
Colfax		
Clarkson	\$ 7,698,401	\$ 230,952.03
Hovells	3,643,477	109,304.31
Leigh	2,850,380	85,511.40
Schuyler	26,462,922	793,887.70
Other	366,318	10,989.54
County Total . . .	\$41,021,498	\$1,230,644.98

Continued — Table 1

Counties and Municipalities	CALENDAR YEAR 1981	
	Net Taxable Sales	Sales Tax
Cuming		
Bancroft	\$ 2,657,876	\$ 79,736.28
Beemer	5,502,329	165,069.87
West Point	29,682,260	890,467.75
Wisner	10,620,477	318,614.31
County Total . . .	\$48,462,942	\$1,453,888.21
Custer		
Anselmo	\$ 654,739	\$ 19,642.17
Ansley	1,781,041	53,431.21
Arnold	5,068,264	151,927.02
Broken Bow	43,782,733	1,313,482.00
Callaway	2,406,661	72,199.83
Comstock	450,837	13,525.11
Mason City	373,028	11,190.84
Merna	2,675,126	80,253.78
Oconto	458,990	13,769.70
Sargent	4,569,770	137,093.10
Other	292,644	8,779.32
County Total . . .	\$62,513,833	\$1,875,294.08
Dakota		
Dakota City	\$ 2,440,064	\$ 73,201.92
Emerson	4,102,202	123,066.06
Homer	1,047,934	31,438.02
Jackson	3,348,706	100,461.18
So. Sioux City	42,380,794	1,271,423.82
Other	622,394	18,671.82
County Total . . .	\$53,942,094	\$1,618,262.82
Dawes		
Chadron	\$38,501,755	\$1,155,052.63
Crawford	6,340,167	190,204.99
Other	64,621	1,938.63
County Total . . .	\$44,906,543	\$1,347,196.25
Dawson		
Cozad	\$ 27,992,967	\$ 839,763.58
Farnam	870,955	26,128.65
Gothenburg	27,823,214	834,696.55
Lexington	61,258,596	1,837,758.10
Overton	2,159,046	64,771.41
Sumner	1,146,625	34,398.75
Other	657,840	19,735.20
County Total . . .	\$121,909,243	\$3,657,252.24
Deuel		
Big Springs	\$4,136,918	\$124,107.56
Chappell	5,334,414	160,032.42
County Total . . .	\$9,471,332	\$284,139.98
Dixon		
Allen	\$ 1,243,060	\$ 37,291.80
Newcastle	960,701	28,821.00
Ponca	4,581,279	137,407.26
Wakefield	4,935,640	148,069.19
Other	639,883	19,196.49
County Total . . .	\$12,360,563	\$370,785.74
Dodge		
Ames	\$ 226,183	\$ 6,785.49
Dodge	4,937,390	148,121.70
Fremont	165,909,975	4,977,298.86
Hooper	4,673,558	140,206.74
Nickerson	530,093	15,902.79
North Bend	8,597,857	257,935.74
Scribner	6,725,007	201,750.20
Snyder	1,578,825	47,364.75
Uehling	2,057,638	61,729.09
Winslow	252,207	7,566.21
County Total . . .	\$195,488,733	\$5,864,661.57
Douglas		
Bennington	\$ 3,582,660	\$ 107,479.80
Elkhorn	11,474,280	344,228.41
Irrington	1,284,735	38,542.03
Millard	20,685,036	620,551.06
Omaha	2,513,126,609	75,393,163.69
Ralston	19,163,450	574,903.51
Valley	13,311,707	399,351.31
Waterloo	4,319,282	129,578.46
Other	1,472,670	44,180.10
County Total . . .	\$2,588,420,429	\$77,651,978.42

Counties and Municipalities	CALENDAR YEAR 1981	
	Net Taxable Sales	Sales Tax
Dundy		
Benkelman	\$ 9,106,822	\$273,204.66
Haigler	469,333	14,079.99
Other	925,905	27,777.14
County Total . . .	\$10,502,060	\$315,061.79
Fillmore		
Exeter	\$ 2,781,324	\$ 83,439.77
Fairmont	2,455,772	73,673.16
Geneva	21,734,273	652,028.19
Grafton	477,289	14,318.67
Milligan	1,827,504	54,791.45
Ohlawa	362,197	10,865.91
Shickley	3,651,587	109,547.60
Strang	249,426	7,482.75
County Total . . .	\$33,539,372	\$1,006,147.50
Franklin		
Bloomington	\$ 239,539	\$ 7,186.17
Campbell	1,051,377	31,541.31
Franklin	9,345,322	280,359.66
Hildreth	2,537,003	76,110.09
Naponee	296,729	8,901.87
Riverton	200,985	6,029.55
Upland	453,385	13,601.55
County Total . . .	\$14,124,340	\$423,730.20
Frontier		
Curtis	\$4,801,318	\$144,039.52
Eustis	3,269,280	98,078.40
Maywood	1,128,315	33,849.48
Other	195,211	5,856.32
County Total . . .	\$9,394,124	\$281,823.72
Furnas		
Arapahoe	\$ 9,196,380	\$275,891.40
Beaver City	2,526,069	75,782.07
Cambridge	6,495,848	194,875.44
Holbrook	653,953	19,618.59
Oxford	5,100,962	153,028.86
Wilsonville	329,017	9,870.51
Other	465,984	13,979.52
County Total . . .	\$24,768,213	\$743,046.39
Gage		
Adams	\$ 2,716,600	\$ 81,498.00
Barneston	377,764	11,332.92
Beatrice	91,300,894	2,740,645.25
Blue Springs	308,347	9,250.44
Clatonia	611,497	18,344.91
Cortland	1,039,340	31,180.20
Filley	903,057	27,091.71
Liberty	223,494	6,704.85
Odell	1,570,830	47,124.90
Pickrell	1,551,209	46,536.27
Wymore	6,313,110	189,393.31
Other	170,007	5,100.20
County Total . . .	\$107,086,149	\$3,214,202.96
Garden		
Lewellen	\$1,451,737	\$ 43,552.11
Lisco	329,319	9,879.57
Oshkosh	6,456,630	193,698.90
County Total . . .	\$8,237,686	\$247,130.58
Garfield		
Burwell	\$10,425,963	\$312,778.89
County Total . . .	\$10,425,963	\$312,778.89
Gosper		
Elwood	\$7,315,966	\$219,478.89
Smithfield	145,917	4,377.51
County Total . . .	\$7,461,883	\$223,856.40
Grant		
Ashby	\$ 661,687	\$19,850.61
Hyannis	1,613,978	48,419.34
Whitman	775,102	23,253.06
County Total . . .	\$3,050,767	\$91,523.01

Counties and Municipalities	CALENDAR YEAR 1981	
	Net Taxable Sales	Sales Tax
Greeley		
Greeley	\$1,878,578	\$ 56,357.34
Scotia	1,888,556	56,656.54
Spalding	4,275,834	128,275.02
Wolbach	1,277,866	38,335.98
County Total . . .	\$9,320,834	\$279,624.88
Hall		
Alda	\$ 2,270,857	\$ 68,125.71
Cairo	2,115,688	63,470.64
Doniphan	1,663,147	49,894.41
Grand Island	355,628,448	10,668,846.16
Wood River	4,637,094	139,112.82
County Total . . .	\$366,315,234	\$10,989,449.74
Hamilton		
Aurora	\$25,417,647	\$762,529.64
Giltner	1,894,497	56,834.91
Hampton	2,744,245	82,327.35
Hordville	317,980	9,539.40
Marquette	377,800	11,334.00
Phillips	936,996	28,109.88
County Total . . .	\$31,689,165	\$950,675.18
Harlan		
Alma	\$10,651,239	\$319,537.15
Orleans	1,756,636	52,699.11
Republican City . . .	1,231,775	36,953.25
Stamford	886,389	26,591.66
Other	747,812	22,434.36
County Total . . .	\$15,273,851	\$458,215.53
Hayes	\$870,254	\$26,107.62
Hitchcock		
Culbertson	\$2,570,135	\$ 77,104.09
Palisade	2,098,263	62,947.89
Stratton	1,606,222	48,186.66
Trenton	2,608,208	78,242.21
County Total . . .	\$8,882,828	\$266,480.85
Holt		
Atkinson	\$13,235,103	\$ 397,053.10
Chambers	1,459,307	43,779.21
Emmet	320,289	9,608.67
Ewing	5,071,213	152,136.40
O'Neill	45,286,263	1,358,587.35
Page	863,003	25,890.09
Stuart	2,567,701	77,031.03
Other	179,603	5,388.09
County Total . . .	\$68,982,482	\$2,069,473.94
Hooker		
Mullen	\$3,399,943	\$101,998.29
County Total . . .	\$3,399,943	\$101,998.29
Howard		
Boelus	\$ 697,579	\$ 20,927.37
Dannebrog	1,646,567	49,397.01
Elba	1,253,073	37,592.19
Farwell	1,041,583	31,247.47
St. Libory	286,406	8,592.18
St. Paul	15,578,589	467,357.67
Other	196,629	5,898.87
County Total . . .	\$20,700,426	\$621,012.76
Jefferson		
Daykin	\$1,119,522	\$33,585.66
Diller	795,402	23,862.06
Endicott	260,705	7,821.15
Fairbury	33,966,680	1,019,008.42
Jansen	1,897,005	56,910.15
Plymouth	4,750,250	142,507.48
Reynolds	304,058	9,121.74
Other	432,870	12,986.10
County Total . . .	\$43,526,492	\$1,305,802.76

Counties and Municipalities	CALENDAR YEAR 1981	
	Net Taxable Sales	Sales Tax
Johnson		
Cook	\$ 1,587,534	\$ 47,626.02
Elk Creek	664,178	19,925.34
Sterling	1,750,218	52,504.14
Tecumseh	13,528,116	405,841.55
Other	166,973	5,009.19
County Total . . .	\$17,697,019	\$530,906.24
Kearney		
Axtell	\$ 1,667,806	\$ 50,034.19
Minden	23,728,155	711,844.65
Wilcox	1,709,629	51,288.87
Other	267,724	8,031.72
County Total . . .	\$27,373,314	\$821,199.43
Keith		
Brule	\$ 1,727,265	\$ 51,817.94
Lemoyne	701,561	21,046.83
Ogallala	53,996,619	1,619,898.56
Paxton	4,082,917	122,487.51
Other	397,428	11,922.84
County Total . . .	\$60,905,790	\$1,827,173.68
Keya Paha		
Springview	\$1,546,369	\$46,391.07
Other	132,554	3,976.62
County Total . . .	\$1,678,923	\$50,367.69
Kimball		
Kimball	\$38,973,910	\$1,169,217.29
Other	732,122	21,963.66
County Total . . .	\$39,706,032	\$1,191,180.95
Knox		
Bloomfield	\$ 9,110,542	\$ 273,306.12
Center	810,752	24,322.56
Creighton	11,502,011	345,060.36
Crofton	6,297,504	188,925.12
Niobrara	2,400,942	72,028.26
Verdel	299,853	8,995.59
Verdigré	3,661,308	109,840.56
Wausa	3,464,040	103,921.22
Other	223,268	6,698.04
County Total . . .	\$37,770,220	\$1,133,097.83
Lancaster		
Bennett	\$ 1,382,504	\$ 41,475.12
Davey	335,687	10,070.61
Denton	659,082	19,772.46
Firth	1,365,940	40,978.20
Hallam	501,556	15,046.68
Hickman	2,607,140	78,214.20
Lincoln	1,030,432,518	30,912,972.02
Malcolm	261,005	7,830.15
Martell	617,423	18,522.69
Panama	1,035,289	31,058.67
Raymond	526,866	15,805.98
Roca	720,226	21,606.78
Walton	370,344	11,110.32
Waverly	4,347,076	130,412.28
Other	800,059	24,001.77
County Total . . .	\$1,045,962,715	\$31,378,877.93
Lincoln		
Brady	\$ 1,183,192	\$ 35,495.76
Hershey	3,217,422	96,522.66
Maxwell	750,181	22,505.43
North Platte	178,976,939	5,369,308.79
Sutherland	4,739,896	142,196.88
Wallace	1,567,627	47,028.79
Other	333,131	9,993.93
County Total . . .	\$190,768,388	\$5,723,052.24
Logan	\$1,193,059	\$35,791.77
Loup	\$853,019	\$25,590.57

Continued — Table 1

Counties and Municipalities	CALENDAR YEAR 1981	
	Net Taxable Sales	Sales Tax
Madison		
Battle Creek . . .	\$ 5,542,118	\$ 166,263.54
Madison	10,361,461	310,843.79
Meadow Grove . .	826,233	24,786.99
Newman Grove . .	4,292,821	128,784.66
Norfolk	180,964,750	5,428,942.58
Tilden	8,254,076	247,622.23
County Total . . .	\$210,241,459	\$6,307,243.79
McPherson	\$167,304	\$5,019.12
Merrick		
Archer	\$ 279,940	\$ 8,398.20
Central City . . .	19,648,948	589,468.47
Chapman	1,180,413	35,412.39
Clarks	2,960,367	88,811.01
Palmer	2,536,990	76,109.70
Silver Creek . . .	3,959,727	118,791.81
County Total . . .	\$30,566,385	\$916,991.58
Morrill		
Bayard	\$ 6,737,373	\$202,121.14
Bridgeport	20,077,890	602,336.65
Other	913,662	27,409.85
County Total . . .	\$27,728,925	\$831,867.64
Nance		
Belgrade	\$ 432,958	\$ 12,988.74
Fullerton	8,180,314	245,409.45
Genoa	3,301,179	99,035.07
County Total . . .	\$11,914,442	\$357,433.26
Nemaha		
Auburn	\$24,573,173	\$737,195.37
Brook	218,052	6,541.56
Brownville	561,160	16,834.81
Johnson	1,459,075	43,772.25
Peru	1,212,909	36,387.28
Other	541,264	16,237.95
County Total . . .	\$28,565,633	\$856,969.22
Nuckolls		
Hardy	\$ 418,614	\$ 12,558.43
Lawrence	3,419,459	102,583.77
Nelson	4,294,448	128,833.44
Ruskin	1,546,721	46,401.63
Superior	21,853,667	655,610.13
Other	155,107	4,653.21
County Total . . .	\$31,688,016	\$950,640.61
Otoe		
Burr	\$ 517,717	\$ 15,531.51
Douglas	894,790	26,843.70
Nebraska City . .	47,178,370	1,415,351.13
Otoe	787,892	23,636.76
Palmyra	990,098	29,702.94
Syracuse	14,263,508	427,905.42
Talmage	897,148	26,914.44
Unadilla	1,653,262	49,597.86
Other	450,356	13,510.68
County Total . . .	\$67,633,141	\$2,028,994.44
Pawnee		
Burchard	\$ 167,526	\$ 5,025.77
Dubois	508,442	15,253.37
Lewiston	356,040	10,681.22
Pawnee City . . .	5,939,448	178,183.48
Steinauer	499,025	14,970.75
Table Rock	1,762,258	52,867.72
County Total . . .	\$9,232,739	\$276,982.31

Counties and Municipalities	CALENDAR YEAR 1981	
	Net Taxable Sales	Sales Tax
Perkins		
Elsie	\$ 582,434	\$ 17,473.03
Grant	16,113,880	483,416.39
Madrid	980,432	29,412.92
Venango	972,607	29,178.21
Other	113,261	3,397.83
County Total . . .	\$18,762,614	\$562,878.38
Phelps		
Bertrand	\$ 2,576,128	\$ 77,283.84
Holdrege	61,577,751	1,847,334.77
Loomis	1,949,174	58,475.22
Other	877,871	26,336.13
County Total . . .	\$66,980,924	\$2,009,429.96
Pierce		
McLean	\$ 639,041	\$19,171.23
Osmond	7,112,999	213,389.97
Pierce	6,606,476	198,194.27
Plainview	11,150,182	334,505.47
Other	411,556	12,346.68
County Total . . .	\$25,920,254	\$777,607.62
Piatte		
Columbus	\$155,020,156	\$4,650,585.76
Cornlea	2,092,834	62,785.02
Creston	1,103,390	33,101.70
Humphrey	9,365,155	280,954.64
Lindsay	3,686,070	110,582.10
Monroe	901,162	27,034.86
Platte Center . . .	3,420,547	102,616.41
Other	1,087,352	32,620.55
County Total . . .	\$176,676,666	\$5,300,281.04
Polk		
Osceola	\$ 7,364,881	\$220,946.48
Polk	1,657,302	49,719.05
Shelby	3,558,105	106,743.15
Stromsburg	7,996,424	239,892.78
County Total . . .	\$20,576,712	\$617,301.46
Red Willow		
Bartley	\$ 1,806,008	\$ 54,180.24
Danbury	408,512	12,255.36
Indianola	3,680,014	110,400.42
Lebanon	205,289	6,158.67
McCook	84,842,597	2,545,277.79
County Total . . .	\$90,942,420	\$2,728,272.48
Richardson		
Dawson	\$ 446,226	\$ 13,386.78
Falls City	32,821,682	984,650.88
Humbolt	7,797,446	233,914.60
Rulo	729,715	21,891.45
Salem	227,797	6,833.91
Shubert	381,330	11,439.90
Stella	755,028	22,650.84
Verdon	404,121	12,123.63
County Total . . .	\$43,563,345	\$1,306,891.99
Rock		
Bassett	\$15,324,912	\$459,747.36
Other	629,791	18,893.73
County Total . . .	\$15,954,703	\$478,641.09
Saline		
Crete	\$33,107,035	\$ 993,211.33
Dewitt	4,344,143	130,324.29
Dorchester	1,585,289	47,558.67
Friend	8,249,482	247,484.47
Swanton	627,024	18,810.72
Tobias	341,980	10,259.40
Western	801,590	24,047.70
Wilber	5,164,512	154,935.36
County Total . . .	\$54,221,055	\$1,626,631.94

Counties and Municipalities	CALENDAR YEAR 1981	
	Net Taxable Sales	Sales Tax
Sarpy		
Bellevue	\$110,220,194	\$3,306,608.38
Gretna	5,423,632	162,708.96
LaVista	31,205,976	936,178.76
Papillion	23,885,418	716,562.59
Springfield	2,366,526	70,995.78
Other	355,345	10,660.40
County Total . . .	\$173,457,091	\$5,203,714.87
Saunders		
Ashland	\$10,804,200	\$ 324,126.12
Cedar Bluffs	1,066,389	31,991.65
Ceresco	5,938,109	178,143.30
Colon	258,488	7,754.64
Ithaca	216,993	6,509.79
Mead	1,394,835	41,845.05
Morse Bluff	544,961	16,348.83
Prague	1,251,167	37,535.06
Valparaiso	3,061,441	91,843.22
Wahoo	25,868,758	776,057.83
Weston	984,704	29,541.12
Yutan	791,732	23,741.16
Other	483,875	14,516.23
County Total . . .	\$52,665,292	\$1,579,954.00
Scotts Bluff		
Gering	\$ 37,726,409	\$1,131,792.22
Henry	590,953	17,728.59
Lyman	677,949	20,338.53
Minatare	2,741,010	82,230.26
Mitchell	11,469,176	344,075.28
Morrill	3,838,750	115,162.51
Scottsbluff	173,878,422	5,216,352.88
Other	487,437	14,623.11
County Total . . .	\$231,410,106	\$6,942,303.38
Seward		
Beaver Crossing . . .	\$ 1,325,927	\$ 39,777.81
Cordova	415,122	12,453.66
Garland	688,981	20,669.43
Milford	7,656,471	229,694.03
Pleasant Dale	757,165	22,715.05
Seward	42,313,107	1,269,393.28
Staplehurst	206,370	6,191.10
Utica	3,156,524	94,695.72
Other	459,740	13,792.20
County Total . . .	\$56,979,407	\$1,709,382.28
Sheridan		
Gordon	\$23,698,209	\$ 710,946.23
Hay Springs	4,347,685	130,430.55
Rushville	9,154,066	274,621.91
Whiteclay	3,528,128	105,843.84
Other	232,442	6,973.26
County Total . . .	\$40,960,530	\$1,228,815.79
Sherman		
Ashton	\$ 852,162	\$ 25,564.86
Litchfield	676,446	20,293.38
Loup City	8,774,313	263,229.36
Other	427,403	12,822.09
County Total . . .	\$10,730,324	\$321,909.69
Sioux		
Harrison	\$2,040,852	\$61,225.57
County Total . . .	\$2,040,852	\$61,225.57
Stanton		
Pilger	\$1,837,106	\$ 55,113.17
Stanton	5,938,747	178,162.41
County Total . . .	\$7,775,853	\$233,275.58
Thayer		
Alexandria	\$ 613,766	\$ 18,412.98
Belvidere	870,330	26,109.90
Bruning	2,243,919	67,317.57
Byron	1,432,983	42,989.49
Carleton	923,569	27,707.07
Chester	1,416,732	42,501.96
Davenport	2,488,825	74,664.75
Deshler	3,950,109	118,503.27
Hebron	16,637,870	499,136.19
Other	610,640	18,319.20
County Total . . .	\$31,188,743	\$935,662.38

Counties and Municipalities	CALENDAR YEAR 1981	
	Net Taxable Sales	Sales Tax
Thomas		
Thedford	\$2,620,146	\$78,604.38
Other	469,524	14,085.72
County Total . . .	\$3,089,670	\$92,690.10
Thurston		
Pender	\$ 7,029,325	\$210,879.75
Rosalie	447,628	13,434.84
Thurston	498,673	14,960.19
Walthill	2,245,824	67,374.72
Other	241,890	7,256.70
County Total . . .	\$10,463,540	\$313,906.20
Valley		
Arcadia	\$ 2,079,388	\$ 62,378.16
Ord	22,004,561	660,157.95
Other	1,151,448	34,543.44
County Total . . .	\$25,235,397	\$757,079.55
Washington		
Arlington	\$ 3,786,461	\$ 113,593.84
Blair	43,529,445	1,305,883.38
Ft. Calhoun	1,201,276	36,038.28
Herman	1,718,750	51,562.50
Other	1,326,364	39,790.92
County Total . . .	\$51,562,296	\$1,546,868.92
Wayne		
Hoskins	\$ 510,076	\$ 15,302.28
Wayne	35,761,965	1,072,861.43
Winside	1,084,922	32,547.66
Other	653,756	19,612.68
County Total . . .	\$38,010,719	\$1,140,324.05
Webster		
Blue Hill	\$ 3,336,499	\$100,049.16
Guide Rock	984,112	29,523.36
Red Cloud	10,621,623	318,648.66
Other	506,580	15,197.40
County Total . . .	\$15,448,814	\$463,418.58
Wheeler		
Bartlett	\$1,029,819	\$30,894.57
Ericson	643,221	19,296.63
County Total . . .	\$1,673,040	\$50,191.20
York		
Bradshaw	\$ 1,081,942	\$ 32,458.26
Gresham	1,007,374	30,221.22
Henderson	8,896,343	266,890.29
McCool Jct.	1,038,977	31,169.31
Waco	1,012,692	30,380.76
York	73,630,508	2,208,906.88
Other	448,362	13,450.60
County Total . . .	\$87,116,198	\$2,613,477.32
Unallocated Sales Tax	\$649,305,672	\$19,479,170.16
Total	\$8,666,853,399	\$260,006,299.12

Table 2

Sales Tax on Motor Vehicles

County	CALENDAR YEAR 1981	
	Net Taxable Sales	Sales Tax
Adams	\$ 16,111,025	\$ 483,330.76
Antelope	5,221,978	156,659.35
Arthur	500,919	15,027.56
Banner	1,387,770	41,633.11
Blaine	516,753	15,502.60
Boone	4,228,197	126,845.91
Box Butte	8,183,649	245,509.47
Boyd	1,405,276	42,158.28
Brown	2,344,972	70,349.16
Buffalo	18,614,665	558,439.96
Burt	4,440,317	133,209.51
Butler	4,872,284	146,168.53
Cass	11,513,223	345,396.68
Cedar	5,439,321	163,179.62
Chase	5,149,743	154,492.28
Cherry	3,982,608	119,478.25
Cheyenne	6,891,365	206,740.95
Clay	5,543,611	166,308.32
Colfax	5,205,749	156,172.46
Cuming	7,237,346	217,120.37
Custer	8,666,131	259,983.92
Dakota	8,313,061	249,391.84
Dawes	4,495,438	134,863.15
Dawson	14,217,849	426,535.48
Deuel	1,917,137	57,514.10
Dixon	3,343,008	100,290.25
Dodge	17,846,619	535,398.56
Douglas	192,482,040	5,774,461.21
Dundy	2,279,164	68,374.92
Fillmore	4,826,329	144,789.86
Franklin	2,837,893	85,136.78
Frontier	2,358,230	70,746.89
Furnas	4,164,720	124,941.59
Gage	13,128,036	393,841.08
Garden	1,875,676	56,270.27
Garfield	1,185,352	35,560.55
Gosper	1,760,579	52,817.37
Grant	645,825	19,374.74
Greeley	1,734,255	52,027.65
Hall	28,133,638	844,009.15
Hamilton	5,686,455	170,593.65
Harlan	3,279,981	98,399.42
Hayes	1,231,137	36,934.10
Hitchcock	3,081,621	92,448.64
Holt	7,988,253	239,647.59
Hooker	443,795	13,313.85
Howard	3,326,433	99,792.99

County	CALENDAR YEAR 1981	
	Net Taxable Sales	Sales Tax
Jefferson	\$ 5,195,271	\$ 155,858.14
Johnson	2,993,710	89,811.29
Kearney	4,856,737	145,702.10
Keith	6,015,562	180,466.87
Keya Paha	761,545	22,846.34
Kimball	4,893,066	146,791.97
Knox	4,802,577	144,077.32
Lancaster	90,119,437	2,703,583.12
Lincoln	18,416,515	552,495.44
Logan	562,074	16,862.22
Loup	563,020	16,890.61
Madison	17,038,458	511,153.73
McPherson	468,095	14,042.85
Merrick	5,125,417	153,762.50
Morrill	4,599,240	137,977.19
Nance	2,594,610	77,838.30
Nemaha	4,278,274	128,348.21
Nuckolls	3,725,258	111,757.73
Otoe	7,688,173	230,645.18
Pawnee	1,880,500	56,415.00
Perkins	3,295,463	98,863.89
Phelps	7,732,152	231,964.55
Pierce	4,872,565	146,176.96
Platte	15,858,182	475,745.46
Polk	4,254,036	127,621.07
Red Willow	9,800,447	294,013.40
Richardson	5,069,033	152,070.98
Rock	1,693,860	50,815.79
Saline	6,447,573	193,427.18
Sarpy	48,930,174	1,467,905.21
Saunders	10,105,955	303,178.65
Scotts Bluff	23,559,726	706,791.77
Seward	7,917,454	237,523.63
Sheridan	4,403,305	132,099.15
Sherman	2,237,367	67,121.01
Sioux	1,934,365	58,030.95
Stanton	3,358,485	100,754.54
Thayer	4,491,423	134,742.69
Thomas	735,222	22,056.66
Thurston	2,449,061	73,471.83
Valley	2,489,657	74,689.72
Washington	8,582,097	257,462.91
Wayne	4,425,312	132,759.35
Webster	2,906,810	87,204.31
Wheeler	1,004,331	30,129.94
York	8,444,874	253,346.22
Total	\$843,615,894	\$25,308,476.66

Sales Tax Statistics by Nebraska Business Classification

Table 3

Business Classification	1981 Net Taxable Sales	1981 Sales Tax
AGRICULTURAL		
Agricultural Production	\$ 7,966,404	\$238,995.40
Wheat	445,754	13,372.62
Corn	1,169,405	35,082.15
Soybeans	1,062,242	31,867.26
Cash Grains, NEC	3,660,179	109,805.36
Field Crops, Except Cash Grains	1,848,499	55,455.00
Vegetables and Melons	1,408,489	42,254.67
Fruits and Tree Nuts	6,015,523	180,465.71
Horticultural Specialties	3,338,019	100,140.57
General Farms, Primarily Crops	5,986,877	179,606.31
Class Total	\$32,901,391	\$987,045.05
Agricultural Livestock	\$ 1,230,607	\$ 36,918.21
Livestock, Except Specialties	1,314,788	39,443.64
Beef Cattle and Beef Cattle Feedlots	3,780,794	113,423.82
Hogs	415,088	12,452.64
Sheep and Goats	93,884	2,816.52
Dairy Farms	1,496,431	44,893.00
Poultry and Eggs	1,361,945	40,858.35
Chickens and Chicken Eggs	287,692	8,630.76
Turkey and Turkey Eggs	1,676,404	50,292.12
Poultry Hatcheries	956,993	28,709.79
Animal Specialties	2,366,594	70,997.82
General Farms, Primarily Livestock	286,225	8,586.75
Class Total	\$15,267,445	\$458,023.42
Agricultural Services	\$12,925,004	\$ 387,750.34
Soil Preparation Services	3,984,647	119,539.52
Crop Planting, Cultivating & Protection	3,903,760	117,112.76
Veterinary Services	4,449,301	133,435.50
Animal Services, Except Veterinary	4,100,737	123,022.10
Farm Labor and Management Services	1,391,387	41,741.61
Landscape and Horticultural Services	6,316,676	189,500.28
Class Total	\$37,071,512	\$1,112,102.11
Forestry	\$ 1,798,340	\$ 53,950.20
Fishing, Hunting and Trapping	\$24,930,499	\$747,914.95
Commercial Fishing	41,541	1,246.23
Fish Hatcheries and Preserves	37,446	1,123.38
Class Total	\$25,009,486	\$750,284.56
MINING		
Metal Mining	\$13,711	\$411.33

Continued — Table 3

Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Oil and Gas Extraction	\$ 3,453,593	\$103,607.79
Crude Petroleum and Natural Gas	255,270	7,658.10
Natural Gas Liquids	799,731	23,991.91
Oil and Gas Field Services	10,034,451	301,033.58
Class Total	\$14,543,045	\$436,291.38
Nonmetallic Mineral Mining	\$ 4,624,596	\$138,738.22
Sand and Gravel	5,689,645	170,689.37
Class Total	\$10,314,241	\$309,427.59
CONSTRUCTION		
Building Construction	\$ 7,698,740	\$230,962.20
Residential Building Contractors	6,373,549	191,206.47
Operative Builders	8,759,832	262,794.96
Nonresidential Building Contractors	8,343,342	250,300.27
Class Total	\$31,175,463	\$935,263.90
Other Construction	\$3,159,931	\$ 94,797.93
Highway and Street Construction	2,030,276	60,908.56
Heavy Construction	2,070,859	62,125.77
Class Total	\$7,261,066	\$217,832.26
Special Trade Contractors	\$ 38,376,275	\$1,151,288.38
Plumbing and Heating	6,350,182	190,505.46
Painting and Decorating	479,694	14,390.82
Electrical Work	7,208,603	216,258.30
Masonry	1,418,844	42,565.32
Carpentry and Flooring	3,360,938	100,828.14
Roofing and Sheet Metal Work	1,797,850	53,935.50
Concrete Work	27,181,590	815,447.23
Water Well Drilling	28,701,112	861,033.36
Class Total	\$114,875,088	\$3,446,252.51
MANUFACTURING		
Food Products	\$ 6,885,649	\$ 206,569.47
Meat Products	8,642,690	259,280.70
Dairy Products	4,532,099	135,955.72
Grain Mill Products	1,393,668	41,801.23
Bakery Products	8,216,992	246,509.76
Sugar and Confectionary Products	67,647	2,029.41
Fats and Oils	48,277	1,448.31
Beverages	4,110,704	123,321.12
Class Total	\$33,897,726	\$1,016,915.72
Tobacco Manufacturers	\$3,285,382	\$ 98,561.47
Cigarettes	167,211	5,016.33
Class Total	\$3,452,593	\$103,577.80

Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Other Manufacturing		
Textile Mill Products	\$ 9,650,385	\$289,511.55
Apparel and Finished Fabric Products	5,430,369	162,908.40
Class Total	\$15,080,754	\$452,419.95
Lumber and Wood Products, Except Furniture	\$11,759,414	\$352,782.42
Sawmills and Planing Mills	2,951,696	88,550.88
Class Total	\$14,711,110	\$441,333.30
Furniture and Fixtures	\$3,047,281	\$ 91,418.44
Household Furniture	1,757,342	52,720.26
Office Furniture	239,816	7,194.48
Class Total	\$5,044,439	\$151,333.18
Printing and Publishing	\$26,433,025	\$ 792,990.91
Newspaper Printing and Publishing	4,605,373	138,135.63
Books	2,132,618	63,978.54
Miscellaneous Publishing	1,784,346	53,530.38
Commercial Printing	34,221,411	1,026,642.33
Service Industries for Printing	4,009,852	120,295.56
Class Total	\$73,186,625	\$2,195,573.35
Chemical and Allied Products	\$11,653,679	\$349,610.32
Industrial Inorganic Chemicals	2,062,653	61,879.59
Drugs	3,646,145	109,384.47
Soap and Cosmetics	2,731,956	81,958.68
Paints	4,054,067	121,622.01
Industrial Organic Chemicals	65,900	1,977.00
Agricultural Chemicals	2,113,013	63,390.38
Class Total	\$26,327,413	\$789,822.45
Petroleum Refining	\$9,903,033	\$297,091.15
Rubber and Plastics Products	\$3,309,253	\$99,277.59
Fabricated Metal Products	\$60,565,622	\$1,816,968.64
Nonelectrical Machinery	\$ 9,320,642	\$ 279,619.26
Farm and Garden	27,617,787	828,533.61
Other	14,970,566	449,116.98
Class Total	\$51,908,995	\$1,557,269.85
Electrical Machinery and Supplies	\$24,429,290	\$732,878.66
Miscellaneous Manufacturing Industries	\$68,861,023	\$2,065,830.68

Continued — Table 3

Business Classification	1981 Net Taxable Sales	1981 Sales Tax
TRANSPORTATION		
Railroads and Railroad Transportation	\$1,574,031	\$47,214.61
Local and Suburban Transit, and Taxicabs	144,058	4,321.74
Local and Suburban Passenger Transportation	516,927	15,507.81
Class Total	\$2,235,016	\$67,044.16
Motor Freight Transportation and Warehousing	\$ 288,689	\$ 8,660.67
Trucking	16,859,757	505,792.78
Public Warehousing	697,733	20,932.01
Class Total	\$17,846,179	\$535,385.46
Air Transportation	\$10,613,945	\$318,418.35
Certified Air Carriers	1,257,894	37,737.93
Class Total	\$11,871,839	\$356,156.28
Nonnatural Gas Pipelines	\$172,245	\$5,167.35
Communication	\$ 18,897,260	\$ 566,917.81
Telephone Communication	230,065,483	6,901,964.68
Telegraph Communication	557,891	16,736.74
Radio and Television Broadcasting	1,160,184	34,805.52
Class Total	\$250,680,818	\$7,520,424.75
Electric, Gas and Sanitary Services	\$105,376,601	\$ 3,161,298.06
Electric Companies and Systems	256,253,381	7,687,601.73
Gas Companies and Systems	132,368,648	3,071,059.55
Combination Electric Gas Systems	18,605,699	558,170.97
Water Supply	19,758,709	592,761.25
Sanitary Services	915,058	27,451.77
Steam Supply and Systems	1,917,716	57,531.48
Irrigation Systems	11,865,123	355,953.69
Class Total	\$547,060,935	\$16,411,828.50
WHOLESALE		
Wholesale Trade	\$ 79,393,253	\$ 2,381,797.65
Automotive Parts and Supplies	56,166,480	1,684,993.91
Furniture and Home Furnishings	4,699,670	140,990.10
Construction Materials	31,307,128	939,213.80
Electrical Goods	91,796,378	2,753,891.41
Hardware, Plumbing and Heating Supplies	70,395,240	2,111,857.36
Miscellaneous Durable Goods	76,223,439	2,286,703.24
Paper and Paper Products	21,154,371	634,631.13
Drugs	11,971,193	359,135.73
Groceries	27,103,426	813,102.77
Farm Product Raw Materials	2,753,302	82,598.94
Petroleum and Petroleum Products	25,682,751	770,479.83
Beer, Wine and Alcoholic Beverages	4,018,419	120,552.57
Miscellaneous Nondurable Goods	23,521,544	705,646.30
Class Total	\$526,186,594	\$15,785,594.74

Business Classification	1981 Net Taxable Sales	1981 Sales Tax
RETAIL TRADE		
Building, Hardware and Farm Supplies	\$ 84,094,144	\$ 2,522,824.73
Lumber and Building Materials Dealers	228,700,409	6,861,012.47
Heating and Plumbing Equipment Dealers	84,206,164	2,526,184.92
Paint, Glass and Wallpaper Stores	49,198,391	1,475,951.54
Electrical Supply Stores	12,567,539	377,026.21
Hardware Stores	99,612,348	2,988,376.13
Farm Equipment and Supplies	446,692,192	13,400,765.81
Mobile Home Dealers	18,331,568	549,947.04
Class Total	\$1,023,402,755	\$30,702,088.85
General Merchandise	\$292,752,253	\$ 8,782,570.70
Department Stores	403,592,361	12,107,770.51
Mail Order Houses	26,646,621	799,398.63
Variety Stores	109,894,218	3,296,826.70
Vending Machine Operators	21,529,371	645,881.13
Direct Sales Organizers	104,966,862	3,149,005.99
Class Total	\$959,381,686	\$28,781,453.66
Food Stores	\$ 237,573,930	\$ 7,127,217.35
Grocery Stores	976,998,157	29,309,180.61
Meat and Fish Markets	19,735,066	592,051.98
Fruit Stores and Vegetable Markets	1,867,613	56,028.39
Candy, Nut and Confectionary Stores	3,140,748	94,222.80
Dairy Products Stores	21,263,670	637,909.51
Retail Bakeries	11,811,698	354,350.98
Class Total	\$1,272,390,882	\$38,170,961.62
Automotive Dealers and Gasoline Stations	\$ 42,547,616	\$1,276,428.47
New and Used Motor Vehicle Dealers	68,809,359	2,064,280.69
Used Motor Vehicle Dealers	1,391,688	41,750.64
Tire, Battery and Accessory Dealers	64,869,935	1,946,098.03
Gasoline Service Stations	105,944,609	3,178,325.06
Boat Dealers	5,653,594	169,607.82
Recreational and Utility Trailer Dealers	3,368,947	101,068.41
Motorcycle Dealers	6,552,315	196,569.45
Class Total	\$299,138,063	\$8,974,128.57
Apparel and Accessories	\$ 19,523,228	\$ 585,704.92
Men's and Boys' Clothing	35,150,401	1,054,503.17
Women's Ready-to-Wear	60,202,171	1,806,065.19
Women's Accessory and Specialty Stores	13,613,029	408,390.89
Children's and Infants' Wear	4,609,662	138,289.86
Family Clothing Stores	35,713,060	1,071,391.94
Shoe Stores	45,874,779	1,376,243.28
Class Total	\$214,686,330	\$6,440,589.25
Furniture and Home Furnishing Stores	\$ 49,318,075	\$1,479,542.26
Nonappliance Home Furnishings	138,453,039	4,153,591.16
Household Appliance Stores	24,314,961	729,448.19
Radio, Television and Music Stores	45,439,552	1,363,183.87
Class Total	\$257,525,627	\$7,725,765.48

Continued — Table 3

Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Eating and Drinking Places	\$539,525,833	\$16,185,742.16
Drinking Places	91,550,041	2,746,501.23
Class Total	\$631,075,874	\$18,932,243.39
Miscellaneous Retail Stores	\$406,485,433	\$12,194,551.91
Drug and Proprietary Stores	122,629,224	3,676,876.71
Liquor Stores	96,544,386	2,896,331.58
Antique and Secondhand Stores	6,015,427	180,462.81
Books and Stationery Stores	27,132,366	813,971.02
Sporting Goods and Bicycle Stores	33,664,307	1,009,929.13
Garden Supply Stores	10,497,256	314,917.66
Jewelry Stores	34,562,266	1,036,868.06
Rental Stores	13,344,644	400,339.32
Class Total	\$750,875,309	\$22,526,248.20
FINANCE, INSURANCE AND REAL ESTATE		
Banking	\$1,847,042	\$ 55,411.26
Commercial and Stock Savings Banks	987,987	29,639.61
FRB and FDIC State Banks	152,626	4,578.78
Non-FRB and Non-FDIC State Banks	272,638	8,179.14
Federal and State Savings and Loan Associations	133,478	4,004.29
Agricultural Credit Unions	225,549	6,766.47
Federal and State Credit Unions	20,466	613.98
Licensed Small Loan Lenders	49,978	1,499.34
Miscellaneous Credit Institutions	2,593,803	77,814.09
Class Total	\$6,283,567	\$188,506.96
Security and Commodity Brokers, Dealers, Exchanges and Services		
Security Brokers, Dealers and Flotation Companies	\$12,809,518	\$384,285.54
Security and Commodity Exchanges	223,354	6,700.62
Class Total	\$13,032,872	\$390,986.16
Insurance		
Life Insurance	\$ 348,967	\$10,469.01
Accident and Health Insurance and Medical	105,528	3,165.84
Insurance Carriers, NEC	1,032,621	30,978.61
Class Total	\$1,487,116	\$44,613.46
Real Estate		
Real Estate Operators, Except Developers	\$2,804,154	\$ 84,124.62
Real Estate Agents and Managers	737,359	22,120.77
Subdividers and Developers	2,840,660	85,219.80
Class Total	\$6,382,173	\$191,465.19
SERVICES		
Lodging Places and Camps	\$ 8,653,331	\$ 259,599.91
Hotels, Motels and Tourist Courts	102,659,410	3,079,782.32
Rooming and Boarding Houses	211,900	6,357.00
Class Total	\$111,524,641	\$3,345,739.23

Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Personal Services	\$30,891,592	\$ 926,747.80
Laundry, Cleaning and Garment Services	2,134,897	64,046.91
Portrait Photographic Studios	16,049,370	481,480.81
Beauty Shops	3,504,042	105,121.47
Barber Shops	1,318,453	39,555.67
Shoe Repair and Shoe Shine Shops	1,082,239	32,467.17
Funeral Services and Crematories	19,206,607	576,184.08
Class Total	\$74,187,200	\$2,225,603.91
Miscellaneous Business Services	\$ 98,225,629	\$2,946,769.01
Advertising	8,925,216	267,756.48
Mailing and Reproduction	3,277,985	98,334.57
Computer and Data Processing Services	70,492,928	2,114,787.85
Class Total	\$180,921,758	\$5,427,647.91
Automobile Repair, Services and Garages	\$ 13,673,935	\$ 410,218.05
Automotive Rental and Leasing	34,137,016	1,024,110.59
Automobile Parking	66,973	2,009.19
Automotive Repair Shops	46,923,126	1,407,696.58
Automotive Services, Except Repair	7,669,971	230,099.24
Class Total	\$102,471,021	\$3,074,133.65
Miscellaneous Repair Services	\$35,940,248	\$1,078,207.48
Electric Repair Shops	9,205,981	276,179.43
Watch, Clock and Jewelry Repair	812,878	24,386.34
Class Total	\$45,959,107	\$1,378,773.25
Motion Pictures	\$ 502,248	\$ 15,067.44
Motion Picture Service Industries	258,847	7,765.41
Motion Picture Theatres	27,241,918	817,249.05
Class Total	\$28,003,013	\$840,081.90
Amusement and Recreation Services	\$37,232,126	\$1,116,971.51
Dance Halls, Studios and Schools	2,523,170	75,695.10
Theatrical Producers, Bands and Entertainers	3,181,244	95,437.32
Bowling Alleys, Billiard and Pool Parlors	19,522,009	585,660.27
Commercial Sports	7,822,328	234,669.84
Class Total	\$70,280,877	\$2,108,434.04
Medical and Other Health Services	\$11,607,849	\$348,235.51
Offices of Physicians	399,308	11,979.24
Offices of Dentists	865,485	25,964.55
Offices of Other Health Practitioners	431,035	14,550.30
Nursing and Personal Care Facilities	1,346,936	40,408.08
Hospitals	7,238,240	217,147.23
Medical and Dental Laboratories	243,244	7,297.32
Class Total	\$22,132,097	\$665,582.23
Nonprofit Membership Organization	\$47,787,898	\$1,433,636.96
Other	\$511,861,019	\$15,355,830.74
State Grand Totals	\$8,667,753,175	\$260,033,292.48

Table 4

Nebraska Business Classification Sales by County

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Adams County		
Agriculture	\$ 2,835,571	\$ 85,070.13
Mining	—	—
Construction	3,916,532	117,495.96
Manufacturing	9,887,523	296,625.69
Transportation	14,691,775	440,753.27
Wholesale	18,961,505	568,845.21
Retail	108,827,301	3,264,819.20
Banking, Insurance, Real Estate	—	—
Services	9,790,641	293,719.28
Other	15,024,347	450,730.40
County Total	\$183,935,195	\$5,518,059.14

Antelope County		
Agriculture	\$ 200,250	\$ 6,007.50
Mining	—	—
Construction	1,528,845	45,865.35
Manufacturing	447,397	13,421.91
Transportation	4,088,438	122,653.13
Wholesale	525,585	15,767.55
Retail	23,405,535	702,166.05
Banking, Insurance, Real Estate	—	—
Services	1,821,505	54,645.15
Other	735,127	22,053.81
County Total	\$32,752,682	\$982,580.45

Arthur County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	394,810	11,844.30
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	430,217	12,906.51
County Total	\$825,027	\$24,750.81

Banner County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	—	—
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	163,177	4,895.31
County Total	\$163,177	\$4,895.31

Blaine County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,641,022	49,230.66
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	232,886	6,986.58
County Total	\$1,873,908	\$56,217.24

Boone County		
Agriculture	\$ 870,244	\$ 26,107.32
Mining	—	—
Construction	3,690,479	110,714.37
Manufacturing	3,001,766	90,052.98
Transportation	3,208,828	96,264.85
Wholesale	—	—
Retail	18,051,085	541,532.54
Banking, Insurance, Real Estate	—	—
Services	1,508,066	45,241.98
Other	2,600,898	78,026.94
County Total	\$32,931,366	\$987,940.98

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Box Butte County		
Agriculture	\$ 416,468	\$ 12,494.04
Mining	—	—
Construction	1,956,145	58,684.35
Manufacturing	623,236	18,697.09
Transportation	7,758,877	232,766.34
Wholesale	1,969,752	59,092.06
Retail	54,233,596	1,627,007.98
Banking, Insurance, Real Estate	—	—
Services	6,404,911	192,147.33
Other	1,506,459	45,193.77
County Total	\$74,869,444	\$2,246,082.96

Boyd County		
Agriculture	\$ 143,325	\$ 4,299.75
Mining	—	—
Construction	228,599	6,857.97
Manufacturing	—	—
Transportation	1,056,070	31,682.08
Wholesale	—	—
Retail	5,936,119	178,083.87
Banking, Insurance, Real Estate	—	—
Services	537,169	16,115.07
Other	282,732	8,481.96
County Total	\$8,184,014	\$245,520.70

Brown County		
Agriculture	\$ 343,084	\$ 10,292.52
Mining	—	—
Construction	374,065	11,221.95
Manufacturing	582,649	17,479.47
Transportation	3,259,780	97,793.36
Wholesale	—	—
Retail	17,192,195	515,765.85
Banking, Insurance, Real Estate	—	—
Services	1,377,375	41,321.25
Other	710,946	21,328.38
County Total	\$23,840,094	\$715,202.78

Buffalo County		
Agriculture	\$ 1,699,293	\$ 50,978.78
Mining	—	—
Construction	3,246,286	97,388.58
Manufacturing	4,253,625	127,608.74
Transportation	18,128,831	543,864.95
Wholesale	9,296,071	278,882.14
Retail	142,100,853	4,263,025.69
Banking, Insurance, Real Estate	592,134	17,764.02
Services	18,869,319	566,079.59
Other	10,449,112	313,473.40
County Total	\$208,635,524	\$6,259,065.89

Burt County		
Agriculture	\$ 654,861	\$ 19,645.83
Mining	—	—
Construction	327,180	9,815.40
Manufacturing	373,568	11,207.02
Transportation	6,170,403	185,112.13
Wholesale	561,204	16,836.12
Retail	21,793,956	653,818.61
Banking, Insurance, Real Estate	—	—
Services	1,248,402	37,452.06
Other	239,201	7,176.03
County Total	\$31,368,775	\$941,063.20

Butler County		
Agriculture	\$ 751,192	\$ 22,530.78
Mining	—	—
Construction	437,608	13,128.24
Manufacturing	—	—
Transportation	4,002,103	120,063.22
Wholesale	437,797	13,133.91
Retail	17,329,708	519,891.28
Banking, Insurance, Real Estate	—	—
Services	1,390,035	41,701.02
Other	731,364	21,940.93
County Total	\$25,079,807	\$752,389.38

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Cass County		
Agriculture	\$ 920,976	\$ 27,629.28
Mining	1,106,124	33,183.80
Construction	556,436	16,693.08
Manufacturing	870,277	26,110.72
Transportation	5,579,872	167,396.09
Wholesale	816,658	24,499.74
Retail	33,121,300	993,638.99
Banking, Insurance, Real Estate	—	—
Services	2,469,652	74,089.56
Other	1,474,755	44,242.65
County Total	\$46,916,050	\$1,407,483.91

Cedar County		
Agriculture	\$ 510,035	\$ 15,301.00
Mining	—	—
Construction	1,481,568	44,447.04
Manufacturing	522,850	15,685.56
Transportation	5,140,081	154,202.49
Wholesale	1,380,417	41,412.51
Retail	25,740,061	772,201.84
Banking, Insurance, Real Estate	—	—
Services	1,859,570	55,787.10
Other	1,347,446	40,423.38
County Total	\$37,982,028	\$1,139,460.92

Chase County		
Agriculture	\$ 722,888	\$ 21,689.70
Mining	—	—
Construction	2,342,837	70,285.11
Manufacturing	—	—
Transportation	1,462,241	43,867.23
Wholesale	—	—
Retail	19,369,525	581,086.78
Banking, Insurance, Real Estate	—	—
Services	3,438,620	103,158.60
Other	1,697,919	50,937.59
County Total	\$29,034,030	\$871,025.01

Cherry County		
Agriculture	\$ 399,260	\$ 11,977.80
Mining	—	—
Construction	563,552	16,906.56
Manufacturing	275,706	8,271.18
Transportation	2,773,593	83,207.82
Wholesale	365,282	10,958.46
Retail	23,746,508	712,395.22
Banking, Insurance, Real Estate	—	—
Services	1,978,851	59,365.53
Other	1,529,377	45,881.31
County Total	\$31,632,129	\$948,963.88

Cheyenne County		
Agriculture	\$ 464,308	\$ 13,929.24
Mining	—	—
Construction	865,343	25,960.29
Manufacturing	4,508,448	135,253.45
Transportation	5,165,764	154,972.92
Wholesale	1,443,243	43,297.29
Retail	29,147,799	874,433.94
Banking, Insurance, Real Estate	—	—
Services	3,493,136	104,794.09
Other	2,347,083	70,412.49
County Total	\$47,435,124	\$1,423,053.71

Clay County		
Agriculture	\$ 1,774,344	\$ 53,230.32
Mining	—	—
Construction	415,613	12,468.39
Manufacturing	—	—
Transportation	2,622,268	78,668.05
Wholesale	418,034	12,541.02
Retail	20,036,257	601,087.72
Banking, Insurance, Real Estate	—	—
Services	1,296,198	38,885.94
Other	2,337,917	70,137.51
County Total	\$28,900,631	\$867,018.95

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Colfax County		
Agriculture	\$ 668,619	\$ 20,058.57
Mining	—	—
Construction	2,064,319	61,929.57
Manufacturing	479,906	14,397.18
Transportation	3,298,164	98,944.95
Wholesale	745,727	22,371.81
Retail	28,248,304	847,449.13
Banking, Insurance, Real Estate	—	—
Services	3,359,746	100,792.38
Other	2,181,668	65,450.04
County Total	\$41,046,453	\$1,231,393.63

Cuming County		
Agriculture	\$ 1,558,917	\$ 46,767.49
Mining	—	—
Construction	3,268,139	98,044.17
Manufacturing	377,389	11,321.67
Transportation	4,969,919	149,097.58
Wholesale	1,630,315	48,909.42
Retail	29,669,879	890,096.36
Banking, Insurance, Real Estate	—	—
Services	2,537,078	76,112.34
Other	4,499,836	134,995.08
County Total	\$48,511,472	\$1,455,344.11

Custer County		
Agriculture	\$ 713,359	\$ 21,400.75
Mining	—	—
Construction	2,552,892	76,586.76
Manufacturing	3,962,300	118,869.00
Transportation	7,152,230	214,566.86
Wholesale	1,121,998	33,659.94
Retail	40,762,089	1,222,741.81
Banking, Insurance, Real Estate	—	—
Services	3,962,541	118,876.24
Other	2,286,424	68,592.72
County Total	\$62,513,833	\$1,875,294.08

Dakota County		
Agriculture	\$ 866,034	\$ 25,981.02
Mining	—	—
Construction	752,832	22,584.96
Manufacturing	1,636,150	49,084.46
Transportation	9,562,513	286,875.43
Wholesale	552,223	16,566.69
Retail	26,724,824	801,744.66
Banking, Insurance, Real Estate	—	—
Services	8,975,904	269,277.12
Other	4,871,614	146,148.48
County Total	\$53,942,094	\$1,618,262.82

Dawes County		
Agriculture	\$ 188,459	\$ 5,653.77
Mining	—	—
Construction	346,532	10,395.96
Manufacturing	257,157	7,714.70
Transportation	5,043,026	151,290.76
Wholesale	473,421	14,202.64
Retail	34,389,419	1,031,682.55
Banking, Insurance, Real Estate	—	—
Services	3,135,878	94,076.34
Other	1,084,174	32,525.22
County Total	\$44,918,066	\$1,347,541.94

Dawson County		
Agriculture	\$ 1,788,564	\$ 53,656.92
Mining	—	—
Construction	2,801,717	84,051.52
Manufacturing	2,408,103	72,217.82
Transportation	14,571,560	437,146.92
Wholesale	2,787,077	83,612.31
Retail	84,622,014	2,538,660.47
Banking, Insurance, Real Estate	—	—
Services	7,111,972	213,359.21
Other	5,840,341	175,210.22
County Total	\$121,931,348	\$3,657,915.39

Continued — Table 4

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Deuel County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,003,745	30,112.37
Wholesale	—	—
Retail	6,825,281	204,758.43
Banking, Insurance, Real Estate	—	—
Services	996,579	29,897.37
Other	645,727	19,371.81
County Total	\$9,471,332	\$284,139.98

Dixon County		
Agriculture	\$ 437,935	\$ 13,138.03
Mining	—	—
Construction	859,208	25,776.24
Manufacturing	—	—
Transportation	1,993,935	59,818.11
Wholesale	—	—
Retail	7,637,920	229,106.41
Banking, Insurance, Real Estate	—	—
Services	1,363,376	40,901.28
Other	68,189	2,045.67
County Total	\$12,360,563	\$370,785.74

Dodge County		
Agriculture	\$ 2,844,578	\$ 85,337.34
Mining	—	—
Construction	3,336,564	100,096.92
Manufacturing	3,335,422	100,062.66
Transportation	20,490,340	614,710.20
Wholesale	11,396,670	341,900.18
Retail	128,824,039	3,864,720.45
Banking, Insurance, Real Estate	—	—
Services	14,332,864	429,986.12
Other	10,928,256	327,847.70
County Total	\$195,488,733	\$5,864,661.57

Douglas County		
Agriculture	\$ 9,034,382	\$ 271,031.48
Mining	1,484,838	44,545.15
Construction	36,384,559	1,091,536.92
Manufacturing	105,911,649	3,177,349.43
Transportation	275,243,544	7,057,298.85
Wholesale	201,444,984	6,043,349.87
Retail	1,578,302,425	47,348,437.08
Banking, Insurance, Real Estate	11,008,700	330,261.03
Services	201,177,287	6,035,326.60
Other	208,437,584	6,253,127.70
County Total	\$2,588,429,952	\$77,652,264.11

Dundy County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	8,140,758	244,222.74
Banking, Insurance, Real Estate	—	—
Services	465,690	13,970.69
Other	1,895,612	56,868.36
County Total	\$10,502,060	\$315,061.79

Fillmore County		
Agriculture	\$ 181,733	\$ 5,451.99
Mining	—	—
Construction	2,931,755	87,952.65
Manufacturing	—	—
Transportation	3,934,551	118,036.56
Wholesale	789,573	23,687.15
Retail	21,886,706	656,567.51
Banking, Insurance, Real Estate	—	—
Services	2,317,737	69,532.11
Other	1,497,317	44,919.53
County Total	\$33,539,372	\$1,006,147.50

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Franklin County		
Agriculture	\$ 296,606	\$ 8,898.18
Mining	—	—
Construction	510,319	15,309.57
Manufacturing	—	—
Transportation	1,273,964	38,218.92
Wholesale	443,892	13,316.76
Retail	8,627,972	258,839.16
Banking, Insurance, Real Estate	—	—
Services	2,231,722	66,951.66
Other	739,865	22,195.95
County Total	\$14,124,340	\$423,730.20

Frontier County		
Agriculture	\$ 707,262	\$ 21,217.87
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	5,978,576	179,357.27
Banking, Insurance, Real Estate	—	—
Services	1,068,626	32,058.78
Other	1,639,660	49,189.80
County Total	\$9,394,124	\$281,823.72

Furnas County		
Agriculture	\$ 256,333	\$ 7,689.99
Mining	—	—
Construction	328,682	9,860.46
Manufacturing	528,818	15,864.54
Transportation	3,637,656	109,129.68
Wholesale	542,069	16,262.07
Retail	17,176,291	515,288.73
Banking, Insurance, Real Estate	—	—
Services	1,381,202	41,436.06
Other	917,162	27,514.86
County Total	\$24,768,213	\$743,046.39

Gage County		
Agriculture	\$ 2,677,180	\$ 80,315.40
Mining	—	—
Construction	748,413	22,452.39
Manufacturing	1,561,276	46,838.28
Transportation	12,975,607	389,268.24
Wholesale	3,216,613	96,498.43
Retail	75,986,958	2,279,607.91
Banking, Insurance, Real Estate	—	—
Services	6,015,807	182,093.47
Other	3,910,069	117,302.06
County Total	\$107,091,923	\$3,214,376.18

Garden County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,160,701	34,821.03
Wholesale	—	—
Retail	5,006,519	150,195.57
Banking, Insurance, Real Estate	—	—
Services	530,638	15,919.14
Other	1,539,828	46,194.84
County Total	\$8,237,686	\$247,130.58

Garfield County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	624,055	18,721.65
Manufacturing	—	—
Transportation	2,001,665	60,049.95
Wholesale	—	—
Retail	6,572,944	197,188.32
Banking, Insurance, Real Estate	—	—
Services	654,646	19,639.38
Other	572,653	17,179.59
County Total	\$10,425,963	\$312,778.89

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Gosper County		
Agriculture	\$2,429,151	\$ 72,874.53
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	2,215,491	66,464.73
Banking, Insurance, Real Estate	—	—
Services	721,054	21,631.62
Other	2,096,187	62,885.52
County Total	\$7,461,883	\$223,856.40

Grant County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	2,652,102	79,563.06
Banking, Insurance, Real Estate	—	—
Services	316,513	9,495.39
Other	82,152	2,464.56
County Total	\$3,050,767	\$91,523.01

Greeley County		
Agriculture	\$ 361,404	\$ 10,842.12
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	6,869,935	206,098.05
Banking, Insurance, Real Estate	—	—
Services	1,001,010	30,030.30
Other	1,088,485	32,654.41
County Total	\$9,320,834	\$279,624.88

Hall County		
Agriculture	\$ 1,513,339	\$ 45,400.20
Mining	—	—
Construction	5,116,966	153,508.98
Manufacturing	17,783,126	533,486.46
Transportation	36,409,702	1,092,290.97
Wholesale	29,345,935	880,378.14
Retail	233,935,025	7,018,050.67
Banking, Insurance, Real Estate	636,389	19,091.67
Services	31,645,749	949,372.55
Other	9,992,844	299,785.33
County Total	\$366,379,075	\$10,991,364.97

Hamilton County		
Agriculture	\$ 399,565	\$ 11,986.95
Mining	—	—
Construction	1,721,743	51,652.29
Manufacturing	1,610,275	48,308.25
Transportation	3,179,111	95,373.36
Wholesale	1,322,411	39,672.33
Retail	18,547,715	556,431.57
Banking, Insurance, Real Estate	—	—
Services	3,048,251	91,447.53
Other	1,933,955	58,018.73
County Total	\$21,763,026	\$952,891.01

Harlan County		
Agriculture	\$ 197,992	\$ 5,939.76
Mining	—	—
Construction	395,183	11,855.49
Manufacturing	—	—
Transportation	—	—
Wholesale	904,295	27,128.85
Retail	10,089,102	302,673.05
Banking, Insurance, Real Estate	—	—
Services	1,894,574	56,837.21
Other	1,820,172	54,605.18
County Total	\$15,301,318	\$459,039.54

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Hayes County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	401,139	12,034.17
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	469,115	14,073.45
County Total	\$870,254	\$26,107.62

Hitchcock County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,785,693	53,570.79
Wholesale	—	—
Retail	4,342,799	130,284.00
Banking, Insurance, Real Estate	—	—
Services	686,462	20,589.83
Other	2,140,005	64,200.16
County Total	\$8,954,959	\$268,644.78

Holt County		
Agriculture	\$ 1,001,640	\$ 30,049.21
Mining	—	—
Construction	3,408,839	102,264.67
Manufacturing	636,680	19,100.40
Transportation	7,525,175	225,755.19
Wholesale	671,930	20,157.90
Retail	48,007,433	1,440,223.02
Banking, Insurance, Real Estate	—	—
Services	3,540,727	106,221.81
Other	4,227,235	126,817.05
County Total	\$69,019,659	\$2,070,589.25

Hooker County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	2,961,838	88,855.14
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	438,105	13,143.15
County Total	\$3,399,943	\$101,998.29

Howard County		
Agriculture	\$ 294,905	\$ 8,847.15
Mining	—	—
Construction	309,413	9,282.39
Manufacturing	—	—
Transportation	2,986,025	89,580.75
Wholesale	—	—
Retail	15,728,415	471,852.45
Banking, Insurance, Real Estate	—	—
Services	682,850	20,485.50
Other	698,818	20,964.52
County Total	\$20,700,426	\$621,012.76

Jefferson County		
Agriculture	\$ 305,061	\$ 9,151.83
Mining	—	—
Construction	422,454	12,673.62
Manufacturing	2,153,081	64,592.43
Transportation	5,453,826	163,614.75
Wholesale	1,639,538	49,186.14
Retail	30,393,862	911,823.88
Banking, Insurance, Real Estate	—	—
Services	1,460,067	43,802.04
Other	1,698,603	50,958.07
County Total	\$43,526,492	\$1,305,802.76

Continued — Table 4

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Johnson County		
Agriculture	\$ 394,438	\$ 11,833.14
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,661,519	49,845.63
Wholesale	1,013,179	30,393.41
Retail	12,653,144	379,594.29
Banking, Insurance, Real Estate	—	—
Services	944,848	28,345.44
Other	1,029,891	30,894.33
County Total	\$17,697,015	\$530,906.24

Kearney County		
Agriculture	\$ 527,711	\$ 15,831.33
Mining	—	—
Construction	1,164,573	34,937.19
Manufacturing	3,131,455	93,943.62
Transportation	2,706,349	81,190.50
Wholesale	—	—
Retail	15,945,721	478,371.64
Banking, Insurance, Real Estate	—	—
Services	2,275,899	68,276.97
Other	1,631,806	48,954.18
County Total	\$27,383,514	\$821,505.43

Keith County		
Agriculture	\$ 395,820	\$ 11,874.64
Mining	—	—
Construction	1,234,516	37,035.48
Manufacturing	1,323,490	39,704.70
Transportation	3,077,008	92,310.23
Wholesale	600,146	18,004.38
Retail	41,954,897	1,258,646.94
Banking, Insurance, Real Estate	—	—
Services	7,730,577	231,917.35
Other	4,590,819	137,724.45
County Total	\$60,907,273	\$1,827,218.17

Keya Paha County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,255,495	37,664.85
Banking, Insurance, Real Estate	—	—
Services	385,844	11,575.32
Other	37,584	1,127.52
County Total	\$1,678,923	\$50,367.69

Kimball County		
Agriculture	\$ —	\$ —
Mining	5,733,865	172,015.95
Construction	—	—
Manufacturing	349,432	10,482.96
Transportation	1,616,114	48,483.42
Wholesale	4,632,954	138,988.62
Retail	23,161,441	694,843.22
Banking, Insurance, Real Estate	—	—
Services	2,559,994	76,799.82
Other	1,666,288	49,988.64
County Total	\$39,720,088	\$1,191,602.63

Knox County		
Agriculture	\$ 266,807	\$ 8,006.54
Mining	—	—
Construction	463,773	13,913.19
Manufacturing	423,023	12,690.69
Transportation	4,220,872	126,626.21
Wholesale	1,574,060	47,220.84
Retail	27,267,928	818,037.84
Banking, Insurance, Real Estate	—	—
Services	3,052,643	91,569.10
Other	538,760	16,162.80
County Total	\$37,807,866	\$1,134,227.21

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Lancaster County		
Agriculture	\$ 9,008,372	\$ 270,251.23
Mining	—	—
Construction	6,952,066	208,562.19
Manufacturing	44,534,355	1,336,028.26
Transportation	105,850,687	3,175,521.69
Wholesale	91,168,044	2,735,041.23
Retail	658,101,956	19,743,056.30
Banking, Insurance, Real Estate	917,386	27,521.51
Services	76,979,098	2,309,373.04
Other	52,453,496	1,573,604.91
County Total	\$1,045,965,460	\$31,378,960.36

Lincoln County		
Agriculture	\$ 919,531	\$ 27,585.93
Mining	—	—
Construction	3,511,807	105,354.21
Manufacturing	2,399,432	71,982.96
Transportation	15,995,761	479,873.93
Wholesale	6,289,315	188,679.46
Retail	135,677,358	4,070,320.24
Banking, Insurance, Real Estate	421,918	12,657.54
Services	18,195,856	545,875.68
Other	7,358,047	220,741.40
County Total	\$190,769,025	\$5,723,071.35

Logan County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	789,844	23,695.32
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	403,215	12,096.45
County Total	\$1,193,059	\$35,791.77

Loup County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	438,674	13,160.22
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	414,345	12,430.35
County Total	\$853,019	\$25,590.57

Madison County		
Agriculture	\$ 3,699,424	\$ 110,982.72
Mining	—	—
Construction	7,263,996	217,919.88
Manufacturing	5,338,023	160,140.72
Transportation	21,329,442	639,883.16
Wholesale	9,907,737	297,232.12
Retail	129,006,660	3,870,199.82
Banking, Insurance, Real Estate	—	—
Services	17,555,258	526,657.80
Other	16,141,106	484,233.18
County Total	\$210,241,646	\$6,307,249.40

McPherson County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	—	—
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	167,304	5,019.12
County Total	\$167,304	\$5,019.12

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Merrick County		
Agriculture	\$ 787,432	\$ 23,622.96
Mining	—	—
Construction	1,298,395	38,951.85
Manufacturing	486,891	14,606.76
Transportation	1,435,668	43,070.04
Wholesale	332,276	9,968.28
Retail	21,556,364	646,690.92
Banking, Insurance, Real Estate	—	—
Services	1,522,568	45,677.04
Other	3,146,791	94,403.73
County Total	\$30,566,385	\$916,991.58

Morrill County		
Agriculture	\$ 538,211	\$ 16,146.29
Mining	—	—
Construction	293,064	8,791.92
Manufacturing	830,210	24,906.24
Transportation	2,603,786	78,113.57
Wholesale	—	—
Retail	21,597,771	647,933.13
Banking, Insurance, Real Estate	—	—
Services	1,715,006	51,450.18
Other	150,877	4,526.31
County Total	\$27,728,925	\$831,867.64

Nance County		
Agriculture	\$ 295,892	\$ 8,876.76
Mining	—	—
Construction	514,737	15,442.11
Manufacturing	—	—
Transportation	1,118,750	33,562.50
Wholesale	—	—
Retail	8,389,357	251,680.71
Banking, Insurance, Real Estate	—	—
Services	866,533	25,995.99
Other	752,492	22,574.76
County Total	\$11,937,761	\$358,132.83

Nemaha County		
Agriculture	\$ 593,310	\$ 17,799.30
Mining	—	—
Construction	558,664	16,759.94
Manufacturing	—	—
Transportation	3,171,068	95,132.07
Wholesale	479,775	14,393.25
Retail	20,092,463	602,773.97
Banking, Insurance, Real Estate	—	—
Services	2,438,035	73,141.08
Other	1,240,446	37,213.45
County Total	\$28,573,761	\$857,213.06

Nuckolls County		
Agriculture	\$ 839,835	\$ 25,195.06
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	4,479,167	134,375.11
Wholesale	480,007	14,400.21
Retail	22,474,817	674,244.50
Banking, Insurance, Real Estate	—	—
Services	2,374,482	71,234.46
Other	1,039,708	31,191.27
County Total	\$31,688,016	\$950,640.61

Otoe County		
Agriculture	\$ 1,055,580	\$ 31,667.60
Mining	—	—
Construction	1,383,196	41,495.88
Manufacturing	2,652,860	79,585.77
Transportation	6,325,900	189,776.96
Wholesale	728,602	21,858.07
Retail	50,083,502	1,502,505.12
Banking, Insurance, Real Estate	302,917	9,087.51
Services	2,689,232	80,676.97
Other	2,415,451	72,463.53
County Total	\$67,637,240	\$2,029,117.41

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Pawnee County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,221,115	36,633.39
Wholesale	—	—
Retail	5,442,286	163,268.66
Banking, Insurance, Real Estate	—	—
Services	1,186,627	35,598.81
Other	1,387,298	41,619.06
County Total	\$9,237,326	\$277,119.92

Perkins County		
Agriculture	\$ 332,539	\$ 9,976.17
Mining	—	—
Construction	1,385,291	41,558.73
Manufacturing	322,874	9,686.22
Transportation	1,844,807	55,344.21
Wholesale	—	—
Retail	12,844,368	385,331.05
Banking, Insurance, Real Estate	—	—
Services	1,468,245	44,047.35
Other	558,474	16,754.17
County Total	\$18,756,598	\$562,697.90

Phelps County		
Agriculture	\$ 2,059,222	\$ 61,778.87
Mining	—	—
Construction	2,683,153	80,494.59
Manufacturing	1,229,352	36,880.57
Transportation	5,871,467	176,144.04
Wholesale	819,661	24,589.83
Retail	45,826,620	1,374,798.60
Banking, Insurance, Real Estate	—	—
Services	4,604,924	138,147.72
Other	3,893,211	116,796.32
County Total	\$66,987,610	\$2,009,630.54

Pierce County		
Agriculture	\$ 311,775	\$ 9,353.25
Mining	—	—
Construction	910,019	27,300.57
Manufacturing	704,416	21,132.48
Transportation	2,296,169	68,885.08
Wholesale	524,661	15,739.83
Retail	15,018,684	450,560.51
Banking, Insurance, Real Estate	—	—
Services	1,713,691	51,410.73
Other	4,440,839	133,225.17
County Total	\$25,920,254	\$777,607.62

Platte County		
Agriculture	\$ 4,443,514	\$ 133,305.42
Mining	—	—
Construction	2,592,846	77,785.38
Manufacturing	7,552,584	226,577.51
Transportation	27,606,999	828,209.92
Wholesale	4,112,206	123,366.20
Retail	113,400,596	3,401,998.98
Banking, Insurance, Real Estate	—	—
Services	8,257,595	247,727.85
Other	8,740,071	262,202.13
County Total	\$176,706,411	\$5,301,173.39

Polk County		
Agriculture	\$ 297,421	\$ 8,922.63
Mining	—	—
Construction	1,677,186	50,315.58
Manufacturing	449,973	13,499.19
Transportation	3,818,730	114,562.00
Wholesale	—	—
Retail	11,883,929	356,517.87
Banking, Insurance, Real Estate	—	—
Services	740,346	22,210.38
Other	1,710,462	51,313.86
County Total	\$20,578,047	\$617,341.51

Continued — Table 4

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Red Willow County		
Agriculture	\$ 991,461	\$ 29,743.83
Mining	1,342,967	40,289.01
Construction	670,362	20,110.86
Manufacturing	845,227	25,356.81
Transportation	10,454,193	313,625.76
Wholesale	2,470,693	74,120.74
Retail	66,030,087	1,980,902.58
Banking, Insurance, Real Estate	—	—
Services	4,745,593	142,367.79
Other	3,380,406	101,412.17
County Total	\$90,930,989	\$2,727,929.55

Richardson County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	327,763	9,833.15
Manufacturing	273,290	8,190.00
Transportation	4,557,860	136,735.97
Wholesale	843,465	25,303.91
Retail	33,348,979	1,000,469.34
Banking, Insurance, Real Estate	—	—
Services	2,817,989	84,539.67
Other	1,393,999	41,819.95
County Total	\$43,563,345	\$1,306,891.99

Rock County		
Agriculture	\$ 452,898	\$ 13,586.94
Mining	—	—
Construction	1,421,325	42,639.75
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	11,937,866	358,135.98
Banking, Insurance, Real Estate	—	—
Services	1,238,984	37,169.52
Other	903,630	27,108.90
County Total	\$15,954,703	\$478,641.09

Saline County		
Agriculture	\$ 505,812	\$ 15,174.36
Mining	—	—
Construction	276,983	8,309.49
Manufacturing	490,000	14,700.01
Transportation	3,851,205	115,536.23
Wholesale	442,306	13,269.18
Retail	42,859,497	1,285,785.12
Banking, Insurance, Real Estate	—	—
Services	2,905,428	87,162.84
Other	3,033,223	90,996.68
County Total	\$54,364,454	\$1,630,933.91

Sarpy County		
Agriculture	\$ 755,554	\$ 22,666.62
Mining	—	—
Construction	1,784,460	53,533.81
Manufacturing	2,014,738	60,442.20
Transportation	5,966,889	179,006.67
Wholesale	2,241,587	67,247.58
Retail	132,235,625	3,967,068.83
Banking, Insurance, Real Estate	357,969	10,739.07
Services	18,525,124	555,755.70
Other	9,574,897	287,246.95
County Total	\$173,456,843	\$5,203,707.43

Saunders County		
Agriculture	\$ 919,953	\$ 27,598.59
Mining	—	—
Construction	1,267,744	38,032.32
Manufacturing	527,453	15,823.59
Transportation	4,009,740	120,292.26
Wholesale	577,824	17,334.72
Retail	39,578,819	1,187,364.70
Banking, Insurance, Real Estate	—	—
Services	2,518,558	75,551.74
Other	3,265,201	97,956.08
County Total	\$52,665,292	\$1,579,954.00

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Scotts Bluff County		
Agriculture	\$ 23,998,966	\$ 719,969.06
Mining	—	—
Construction	4,296,168	128,885.04
Manufacturing	3,611,356	108,340.72
Transportation	16,462,803	493,884.02
Wholesale	13,177,075	395,312.28
Retail	145,465,407	4,363,962.34
Banking, Insurance, Real Estate	—	—
Service	13,936,598	418,097.93
Other	10,351,278	310,538.35
County Total	\$231,299,651	\$6,938,989.73

Seward County		
Agriculture	\$ 738,232	\$ 22,146.96
Mining	—	—
Construction	1,240,406	37,212.18
Manufacturing	1,231,854	36,955.62
Transportation	5,211,409	156,342.21
Wholesale	778,224	23,346.72
Retail	39,115,601	1,173,468.10
Banking, Insurance, Real Estate	—	—
Services	4,902,729	147,081.86
Other	3,760,952	112,828.63
County Total	\$56,979,407	\$1,709,382.28

Sheridan County		
Agriculture	\$ 726,613	\$ 21,798.39
Mining	—	—
Construction	593,201	17,796.03
Manufacturing	922,467	27,673.72
Transportation	4,347,328	130,420.08
Wholesale	721,491	21,644.73
Retail	29,468,819	884,064.51
Banking, Insurance, Real Estate	—	—
Services	2,218,902	66,567.06
Other	1,961,709	58,851.27
County Total	\$40,960,530	\$1,228,815.79

Sherman County		
Agriculture	\$ 243,019	\$ 7,290.57
Mining	—	—
Construction	—	—
Manufacturing	280,748	8,422.44
Transportation	1,453,747	43,612.38
Wholesale	—	—
Retail	7,111,147	213,334.41
Banking, Insurance, Real Estate	—	—
Services	770,097	23,102.91
Other	871,566	26,146.98
County Total	\$10,730,324	\$321,909.69

Sioux County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,722,492	51,674.76
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	318,360	9,550.81
County Total	\$2,040,852	\$61,225.57

Stanton County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,633,438	49,003.14
Wholesale	—	—
Retail	4,875,433	146,262.98
Banking, Insurance, Real Estate	—	—
Services	543,137	16,294.11
Other	728,686	21,860.58
County Total	\$7,780,694	\$233,420.81

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Thayer County		
Agriculture	\$ 315,200	\$ 9,456.00
Mining	—	—
Construction	1,702,086	51,062.58
Manufacturing	973,822	29,214.66
Transportation	4,654,720	139,641.69
Wholesale	287,197	8,615.91
Retail	19,740,231	592,206.93
Banking, Insurance, Real Estate	—	—
Services	2,266,634	67,999.02
Other	1,248,853	37,465.59
County Total	\$31,188,743	\$935,662.38

Thomas County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,777,095	53,312.85
Banking, Insurance, Real Estate	—	—
Services	327,195	9,815.85
Other	985,380	29,561.40
County Total	\$3,089,670	\$92,690.10

Thurston County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	439,787	13,193.61
Transportation	—	—
Wholesale	—	—
Retail	7,899,065	236,971.95
Banking, Insurance, Real Estate	—	—
Services	515,159	15,454.77
Other	1,609,529	48,285.87
County Total	\$10,463,540	\$313,906.20

Valley County		
Agriculture	\$ 266,039	\$ 7,981.17
Mining	—	—
Construction	229,625	6,888.75
Manufacturing	513,047	15,391.41
Transportation	3,024,870	90,746.10
Wholesale	—	—
Retail	16,370,277	491,125.95
Banking, Insurance, Real Estate	—	—
Services	2,464,142	73,924.26
Other	2,364,641	70,939.23
County Total	\$25,232,641	\$756,996.87

Washington County		
Agriculture	\$ 1,948,585	\$ 58,457.55
Mining	—	—
Construction	530,868	15,926.04
Manufacturing	1,327,332	39,819.96
Transportation	10,030,076	300,902.28
Wholesale	500,686	15,020.58
Retail	33,231,490	996,944.74
Banking, Insurance, Real Estate	—	—
Services	1,623,449	48,703.47
Other	2,361,376	70,841.28
County Total	\$51,553,862	\$1,546,615.90

Nebraska Business Classification	1981 Net Taxable Sales	1981 Sales Tax
Wayne County		
Agriculture	\$ 336,671	\$ 10,100.09
Mining	—	—
Construction	502,732	15,081.96
Manufacturing	247,345	7,420.35
Transportation	4,987,135	149,614.05
Wholesale	—	—
Retail	29,072,786	872,183.37
Banking, Insurance, Real Estate	—	—
Services	1,078,867	32,368.73
Other	1,796,693	53,900.80
County Total	\$38,022,229	\$1,140,669.35

Webster County		
Agriculture	\$ 1,492,525	\$ 44,729.96
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,217,648	36,529.44
Wholesale	224,350	6,730.48
Retail	10,729,840	321,895.17
Banking, Insurance, Real Estate	—	—
Services	850,597	25,517.91
Other	933,854	28,015.62
County Total	\$15,448,814	\$463,418.58

Wheeler County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,198,391	35,951.73
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	474,649	14,239.47
County Total	\$1,673,040	\$50,191.20

York County		
Agriculture	\$ 1,325,773	\$ 39,773.22
Mining	—	—
Construction	3,781,394	113,441.82
Manufacturing	2,422,189	72,665.67
Transportation	9,097,448	272,923.40
Wholesale	2,769,482	83,084.44
Retail	54,063,170	1,621,895.24
Banking, Insurance, Real Estate	—	—
Services	11,612,017	348,351.87
Other	2,080,417	62,412.42
County Total	\$87,151,890	\$2,614,548.08

Unallocated Returns		
Agriculture	\$ 7,221,158	\$ 216,634.74
Mining	5,361,369	160,841.07
Construction	6,457,348	193,720.44
Manufacturing	132,179,882	3,965,396.46
Transportation	45,344,519	1,360,335.57
Wholesale	77,333,391	2,320,001.73
Retail	232,010,688	6,960,320.61
Banking, Insurance, Real Estate	9,914,839	297,445.17
Services	83,388,066	2,501,641.99
Other	50,482,704	1,514,481.14
Total	\$649,693,964	\$19,490,818.92

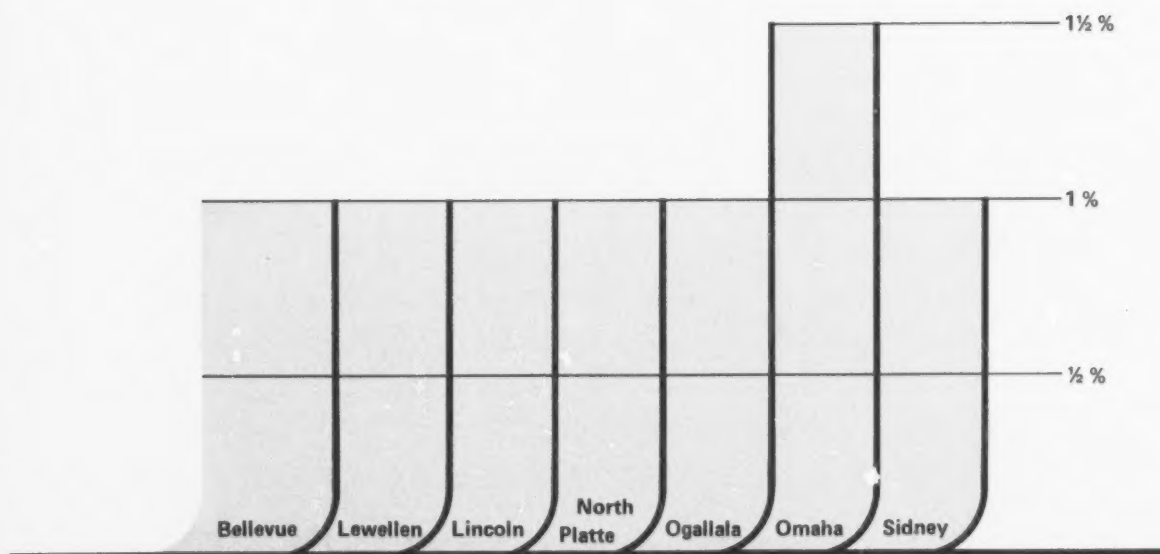
Table 5

City Sales Tax Returned to Municipalities

Municipality	Total Sales Tax Returned 1981	Total Sales Tax Returned 1980	Net Change	Percent Change
Omaha	\$33,259,480	\$31,113,685	\$2,145,795	6.9%
Lincoln	10,145,128	9,482,402	662,726	7.0
Bellevue	1,354,051	1,208,337	145,714	12.1
North Platte ¹	1,648,373	1,631,043	17,330	1.1
Ogallala ¹	459,792	103,851	355,941	—
Sidney ¹	375,451	83,090	292,361	—
Lewellen ¹	19,104	4,583	14,521	—
Total¹	\$47,261,379	\$43,626,991	\$3,634,388	8.3

¹ City sales tax was effective October 1, 1980, and the 1980 amount is for October through December.

Cities Sales Tax Rates for 1981



General Fund Sales Tax Cash Revenues

Table 6

Month	Calendar Year 1981	Calendar Year 1980	Net Change	Percent Change
January	\$ 19,724,862	\$ 18,199,151	\$ 1,525,711	8.4%
February	18,342,089	17,955,259	386,830	2.2
March	21,892,314	20,537,680	1,354,634	6.6
April	22,851,790	20,194,255	2,657,535	13.2
May	21,377,940	20,490,870	887,070	4.3
June	23,852,748	20,851,625	3,001,123	14.4
July	26,090,499	21,023,579	5,066,920	24.1
August	22,183,988	21,258,381	925,607	4.4
September	22,543,175	21,951,525	591,650	2.7
October	21,653,053	21,790,612	(137,559)	(0.6)
November	20,564,061	21,077,966	(513,905)	(2.4)
December	26,659,089	27,058,520	(399,431)	(1.5)
Total.	\$267,735,608	\$252,389,423	\$15,346,185	6.1

General Fund Sales Tax Cash Receipts

Table 7

Month	Calendar Year 1981	Calendar Year 1980	Net Change	Percent Change
January	\$ 26,990,835	\$ 26,557,587	\$ 433,248	1.6%
February	21,777,108	26,115,590	(4,338,482)	(16.6)
March	20,880,179	19,197,239	1,682,940	8.8
April	19,086,827	18,443,778	643,049	3.5
May	19,042,497	23,965,100	(4,922,603)	(20.5)
June	28,424,231	29,634,880	(1,210,649)	(4.1)
July	20,117,075	16,412,317	3,704,758	22.6
August	20,561,600	21,705,873	(1,144,273)	5.3
September	25,050,316	22,092,500	2,957,816	13.4
October	21,996,819	26,695,777	(4,698,958)	(17.6)
November	17,845,710	18,743,044	(897,334)	(4.8)
December	26,963,956	26,079,642	884,314	3.4
Total.	\$268,737,153	\$275,643,327	(\$6,906,174)	(2.5)

MISCELLANEOUS TAX

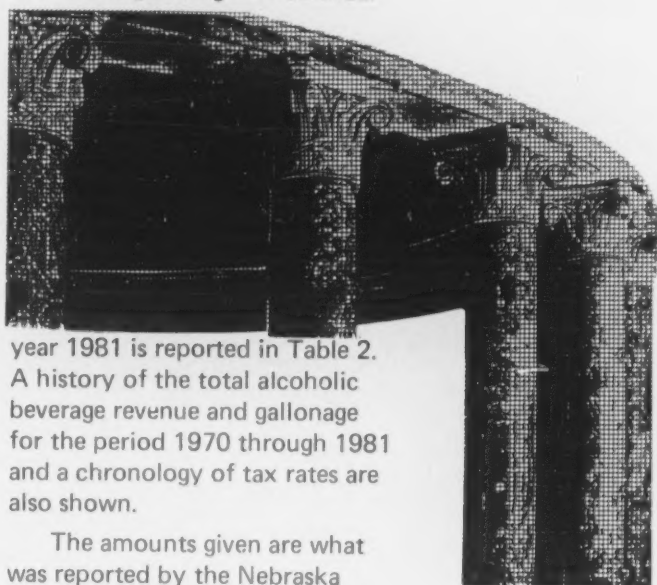
Miscellaneous tax sources accounted for \$114,229,686 of the deposits into the General Fund for calendar year 1981. There are some 24 major classifications of miscellaneous taxes. The largest taxes collected by the Nebraska Department of Revenue are also included in this section. A one cent portion of the receipts from the motor fuels tax is deposited to the City and County Road Fund. The variable excise tax portion is deposited to the Highway Cash Fund. The remainder of the motor fuels tax is deposited to the Highway Trust Fund. A portion of the motor fuels tax is deposited to the Highway Trust Fund, the receipts from the sales tax on motor vehicles, and the receipts from various motor vehicle fees is returned to the counties and cities. The percentage of these total receipts which is distributed to the cities and counties each is 23 - 1/3 percent.

The receipts from the aviation fuels tax are deposited in the Aircraft Fuels Tax Fund and any refunds are paid from this fund. The tax on aviation fuels used for air school purposes is totally refunded. A partial refund of one-half of the aviation fuels tax is allowed on all fuel used for operating and propelling aircraft. One percent of the aviation fuels tax collections is deposited in the General Fund. The remainder is then distributed to the Nebraska Department of Aeronautics Cash Fund.

Statistical Data

Calendar year 1981 and calendar year 1980 General Fund Miscellaneous tax cash receipts are compared in Table 1. An explanation of the major miscellaneous taxes is given in Table 1 of the general information section.

The alcoholic beverages tax revenue and gallonage for calendar



Detail of the Rotunda

year 1981 is reported in Table 2. A history of the total alcoholic beverage revenue and gallonage for the period 1970 through 1981 and a chronology of tax rates are also shown.

The amounts given are what was reported by the Nebraska Liquor Control Commission for the specified period.

The trend in cigarette sales and tax receipts for the period from 1964 through 1981 is indicated in Table 3. Prior to the tax rate increase which occurred April 28, 1971, all of the cigarette tax receipts were deposited to the General Fund. Since that rate changed, the proceeds of 8 cents of the 13 cents tax are deposited

to the General Fund. Proceeds of one cent of the tax are deposited to the Nebraska Outdoor Recreation Development Fund and the remainder is deposited to the State of Nebraska Capital Construction Fund.

On August 30, 1981, the tax was increased to 14 cents, with the additional one cent appropriated to the Department of Health from the General Fund.

A comparison of calendar year 1981 and calendar year 1980 parimutuel tax receipts is included in Table 4. The figure shown for the amount taxable is derived because the tax rate is effective for the gross sum wagered in excess of one million dollars.

Table 5 shows importing dealers net taxable gallons and calculated revenue for calendar year 1981. The gallonage figures shown are for motor fuels imported or manufactured during the specified period.

Special fuels calculated net taxable gallons and calculated revenue for calendar year 1981 are included in Table 6. The special fuels tax is imposed on the number of gallons used during the tax period.

Table 7 reports the interstate motor carrier's net taxable gallons and calculated revenue for calendar year 1981. The calculated gallons of fuel the interstate motor carriers used in Nebraska is based on the number of miles traveled in Nebraska. The net taxable gallons figure is the difference be-

tween the calculated gallons of fuel used in Nebraska and the number of gallons of fuel purchased in Nebraska. The calculated net tax due is the tax imposed on the net taxable gallons on fuel.

Calendar year 1981 net taxable gallons and calculated tax revenue for aviation fuels are included in Table 8.

Table 9 compares the net taxable gallons of gasohol for calendar years 1981 and 1980.

Calendar years 1981 and 1980 litter fee receipts are included in Table 10. The proceeds of this fee are deposited in the Nebraska Litter Reduction and Recycling Fund.

Table 11 reports the lodging tax collected by the Nebraska Department of Revenue and returned to the counties. The lodging tax amounts shown are net of the statutory administrative fee.



*Clay Model of a
Sculpture Placed in the
State Capitol*

General Fund Miscellaneous Tax Cash Receipts

Table 1

Source	Calendar Year 1981	Calendar Year 1980	Net Change	Percent Change
Aviation Fuels Tax	\$ 17,816	\$ 25,579	\$ (7,763)	(30.3)%
Liquor Taxes	13,334,769	13,103,618	231,151	1.8
Cigarette Taxes	14,682,808	13,951,891	730,917	5.2
Pari-mutuel Wagering Tax	8,580,687	7,443,681	1,137,006	15.3
Documentary Stamp Tax	1,525,159	1,505,358	19,801	1.3
Mechanical Amusement Devices Tax	281,415	225,821	55,594	24.6
Corporation Occupation Tax	2,979,685	2,715,538	264,147	9.7
Fire Marshall Tax	40,271	33,848	6,423	19.0
Estate Tax	10,297,758	3,909,443	6,388,315	163.4
Revenue from Others	227,311	376,135	(148,824)	(39.6)
Motor Vehicle Driver's License	1,326,088	831,780	494,308	59.4
Motor Vehicle Registration	297,713	241,061	56,652	23.5
Motor Vehicle Title	546,933	539,904	7,029	1.3
Other Motor Vehicle Licenses	542,858	389,745	153,113	39.3
General Business Fees	815,231	710,168	105,063	14.8
Trade and Professional Fees	550,161	419,041	131,120	31.3
Nonoccupational Fees	2,716,891	2,419,245	297,646	12.3
Interest on Investments	21,609,462	19,875,281	1,734,181	8.7
Fines, Penalties, Interest, Rentals	26,899	15,471	11,428	73.9
Court Fees	552	2,270	(1,718)	(75.7)
Sale of Goods and Assets	707,088	544,956	162,132	29.8
Revenue from Services	1,655,054	1,443,484	211,570	14.7
Nonrevenue Receipts	336,561	464,333	(127,772)	(27.5)
Miscellaneous Receipts	31,130,516	27,280,472	3,850,044	14.1
Total	\$114,229,686	\$98,468,123	\$15,761,563	16.0

Table 2

Alcoholic Beverage Gallonage and Revenue for 1981

Month	Beer Gallonage	Beer Revenue	Alcohol & Spirits Gallons	Fortified Wine Gallons	Lt. Wine Gallons	Alcohol & Spirits & Wines Revenue
January	3,085,210	\$ 366,523.32	256,405	20,789	237,968	\$ 786,811.94
February	3,145,484	373,683.74	181,174	18,568	120,211	534,080.41
March	3,400,758	404,011.33	160,504	15,064	111,121	474,159.22
April	3,690,355	438,423.60	213,090	18,036	150,829	629,166.16
May	3,778,182	448,848.28	239,513	17,802	169,716	704,592.16
June	4,406,673	523,538.23	250,550	16,441	119,335	702,995.70
July	4,194,154	498,266.01	192,096	17,801	126,873	563,905.85
August*	3,901,176	463,612.08	206,584	17,279	126,590	599,042.08
September	3,882,468	464,078.34	191,974	18,341	108,973	556,564.89
October	3,569,772	495,361.34	213,616	14,996	141,763	691,350.49
November	3,119,635	432,944.65	258,199	15,623	176,394	835,792.00
December	3,017,700	417,870.52	295,568	16,653	160,912	929,150.32
Total	43,191,567	\$5,327,161.44	2,659,273	207,393	1,750,685	\$8,007,611.22

* Effective August 30, 1981, tax rates per gallon were increased to 14 cents for beer, 65 cents for light wines, \$1.25 for fortified wines, and \$2.75 for alcohol and spirits.

Source: Statements of Revenue from the Nebraska Liquor Control Commission.

Alcoholic Beverage Gallonage and Revenue for 1970-1981

Year	Total Gallonage	Total Revenue
1970	34,460,020	\$6,452,124.20
1971	35,900,734	6,938,642.74
1972	36,216,173	7,740,112.19
1973	37,704,578	9,174,479.22
1974	39,698,058	9,803,725.20
1975	40,233,818	9,913,136.76
1976	40,759,631	10,089,809.06
1977	43,687,138	11,036,820.66
1978	44,778,106	11,820,991.39
1979	45,966,132	12,111,716.77
1980	47,236,082	12,763,015.34
1981	47,424,970	13,334,772.66

CHRONOLOGY OF NEBRASKA LIQUOR TAX RATES

Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3¢	\$.50	5¢	\$.15
May 1, 1937	3.5¢	\$.80	15¢	\$.40
May 30, 1947	4¢	\$ 1.00	20¢	\$.55
August 25, 1951	4¢	\$ 1.20	20¢	\$.55
May 22, 1963	6¢	\$ 1.20	20¢	\$.55
January 1, 1963	6¢	\$ 1.60	20¢	\$.55
April 1, 1965	8¢	\$ 1.60	20¢	\$.55
July 6, 1972 ¹	10¢	\$ 2.00	75¢	\$.75
June 1, 1977	11¢	\$ 2.25	85¢	\$.85
September 7, 1979 ¹	12¢	\$ 2.50	55¢	\$ 1.10
August 30, 1981	14¢	\$ 2.75	65¢	\$ 1.25

¹ For the period July 6, 1972, to September 7, 1979, all wines, regardless of alcohol content, were taxed at the same rate.

Nebraska Cigarette Tax Receipts

Table 3

Calendar Year	Number of Packages Taxed	Cigarette Tax Receipts
1964.	160,830,500	\$ 9,179,067
1965 ¹	159,993,520	11,276,852
1966.	156,799,880	11,985,845
1967.	157,925,000	12,010,375
1968.	157,482,650	11,974,465
1969.	156,718,050	11,905,706
1970.	160,311,890	12,170,433
1971 ²	158,751,536	17,117,404
1972.	160,216,670	19,770,429
1973.	166,876,790	20,553,919
1974.	175,339,280	21,641,451
1975.	179,988,280	22,215,027
1976.	183,031,110	22,570,880
1977.	183,027,490	22,517,276
1978.	182,318,000	22,408,593
1979.	181,476,000	22,309,681
1980.	183,656,000	23,875,280
1981 ³	183,740,800	24,917,924

¹ Cigarette tax rate increased from 6 cents per package to 8 cents per package on April 1, 1965.

² Cigarette tax rate increased from 8 cents per package to 13 cents per package on April 28, 1971.

³ Cigarette tax rate increased from 13 cents per package to 14 cents per package on August 30, 1981.

Table 4

Comparative Pari-Mutuel Report

Organization	AMOUNT WAGERED		AMOUNT TAXABLE		TAX PAID		INCREASE IN TAX PAID
	1981	1980	1981	1980	1981	1980	1981 Over 1980
Hall County Livestock Improvement Assoc.	\$ 23,779,717	\$ 20,734,773	\$ 22,779,717	\$ 19,734,773	\$1,138,985.85	\$ 986,738.65	\$ 152,247.20
Knights of Ak-Sar-Ben	114,604,139	98,961,900	113,604,139	97,961,900	5,680,206.95	4,898,095.00	782,111.95
Nebraska State Board of Agriculture	29,176,653	17,845,868	28,176,653	16,845,868	1,408,832.65	842,293.40	566,539.25
Platte County Agriculture Society	8,153,218	9,118,500	7,153,218	8,118,500	357,660.90	405,925.00	(48,264.10)
Atokad Agriculture & Racing Assoc.	5,655,569	7,212,587	4,655,569	6,212,587	—	310,629.35	(310,629.35)
Total	\$181,369,296	\$153,873,628	\$176,369,296	\$148,873,628	\$8,585,686.35	\$7,443,681.40	\$1,142,004.95

History of Pari-Mutuel Wagering Tax Rates Effective following Fonner Park Races in 1959

Year	Rate
1959.....	.2%
1960.....	.2%
1961.....	.2%
1962.....	.2%
1963.....	.3%
1964.....	.3%
1965.....	.4%
1966.....	.4%
1967.....	.4%
1968.....	.4%
1969.....	.4%
1970.....	.4%
1971.....	.4%
1972.....	.4%
1973.....	.5%
1974.....	.5%
1975.....	.5%
1976.....	.5%
1977.....	.5%
1978.....	.5%
1979.....	.5%
1980.....	.5%
1981.....	.5%

Importing Dealers Net Taxable Gallons and Calculated Net Tax Due

Table 5

Month	1981 Net Taxable Gallons	1981 Calculated Net Tax Due
January	58,820,585	\$ 7,915,758
February	49,440,029	6,650,855
March	54,289,067	7,305,856
April	59,377,567	8,050,857
May	63,075,005	8,679,488
June	65,095,096	8,957,778
July	69,142,987	9,517,008
August	65,413,140	9,002,288
September	62,833,751	8,645,595
October	68,071,917	9,368,223
November	59,122,161	8,133,530
December	59,973,084	8,252,794
Total.	734,654,389	\$100,480,030

Special Fuels Net Taxable Gallons and Calculated Net Tax Due

Table 6

Month	1981 Net Taxable Gallons	1981 Calculated Net Tax Due
January	10,590,439	\$ 1,418,836
February	10,012,737	1,341,460
March	12,030,582	1,612,603
April	12,063,599	1,628,333
May	11,695,006	1,601,846
June	11,844,353	1,621,986
July	11,546,947	1,580,919
August	11,475,933	1,571,488
September	12,173,682	1,666,927
October	13,358,414	1,829,498
November	11,672,137	1,597,927
December	11,113,975	1,521,795
Total.	139,577,804	\$18,993,618

Table 7

Interstate Motor Carriers Net Taxable Gallons and Calculated Net Tax Due for 1981

Month	Calculated Gallons Used in Nebraska	Gallons Purchased in Nebraska	Net Taxable Gallons	Calculated Net Tax Due
January	9,087,726	7,516,950	1,570,776	\$ 213,626
February . . .	8,809,432	7,372,394	1,437,038	195,437
March	10,357,822	8,869,874	1,487,948	202,361
April	10,291,066	8,808,281	1,482,785	203,141
May	9,551,408	8,132,751	1,418,657	197,196
June	10,003,984	8,330,250	1,673,734	232,595
July	9,660,808	7,951,794	1,709,014	237,554
August	9,598,185	7,795,106	1,803,079	250,627
September . .	10,438,386	8,371,559	2,066,827	287,288
October* . . .	2,474,257	2,107,429	366,828	50,988
November . .	686,143	762,702	(76,559)	(10,643)
December . .	25,662,056	21,340,935	4,321,121	600,637
Total.	116,621,273	97,360,025	19,261,248	\$2,660,807

* Motor Carriers have option to file quarterly tax returns starting with October - December quarter.

Table 8

Aviation Fuels Net Taxable Gallons and Calculated Net Tax Due for 1981

Month	1981 Net Taxable Gallons	1981 Calculated Net Tax Due
January	2,893,944	\$ 143,424
February	2,488,206	123,273
March	2,883,287	142,838
April	2,623,041	129,940
May	2,854,775	141,480
June	3,126,410	154,901
July	3,091,975	153,149
August	2,600,504	128,704
September	2,536,860	125,543
October	2,640,076	130,712
November	2,294,669	113,534
December	2,557,239	126,612
Total.	32,590,986	\$1,614,110

Gasohol Net Taxable Gallons

Table 9

Month	Calendar Year 1981	Calendar Year 1980	Net Change	Percent Change
January	2,514,282	1,729,366	784,916	45.4%
February	2,307,797	1,926,484	381,313	19.8
March	2,414,587	2,877,921	(463,334)	(16.1)
April	2,315,523	2,686,742	(371,219)	(13.8)
May	2,396,495	2,914,932	(518,437)	(17.8)
June	2,584,765	2,578,615	6,150	0.2
July	2,617,667	2,748,848	(131,181)	(4.8)
August	2,477,974	2,319,693	158,281	6.8
September	2,546,626	2,760,858	(214,232)	(7.8)
October	2,632,668	2,485,487	147,181	5.9
November	2,713,029	2,284,169	428,860	18.8
December	3,667,166	2,826,024	841,142	29.8
Total.	31,188,579	30,139,139	1,049,440	3.5

Litter Fee Receipts

Table 10

Month	Calendar Year 1981	Calendar Year 1980
January	\$ 3,774	\$ 92,938
February	1,917	5,624
March	110	2,806
April	208	4,946
May	675	759
June	102	786
July	34	115,732
August	49,407	79,787
September	192,362	982
October	179,928	6,628
November	16,004	1,464
December	10,528	263
Total.	\$455,049	\$312,715

Table 11

Lodging Tax Returned to Counties for 1981

County	Total Lodging Tax Returned 1981	Total Lodging Tax Returned 1980*
Adams.	\$ 30,024	\$ 0
Buffalo	95,869	36,807
Dawes	21,064	7,533
Douglas	563,737	192,095
Hall	109,082	41,891
Keith	43,748	16,286
Kimball	10,334	3,790
Lancaster.	217,512	95,125
Lincoln	112,653	44,498
Sarpy	36,613	14,301
Scotts Bluff	42,536	0
York.	31,898	13,732
Total.	\$1,315,070	\$466,058

* Amounts are for August through December, 1980.

CHRONOLOGY OF NEBRASKA LODGING TAX

Effective Date	State Rate	Counties with 2% Tax	Counties with 1% Tax
July 19, 1980	1%	—	—
August 1, 1980	1%	Buffalo, Dawes, Douglas, Hall, Keith, Kimball, Lancaster, Lincoln, Sarpy, and York	—
January 1, 1981	1%	Adams and Scotts Bluff	—
April 1, 1982	1%	Custer	Red Willow

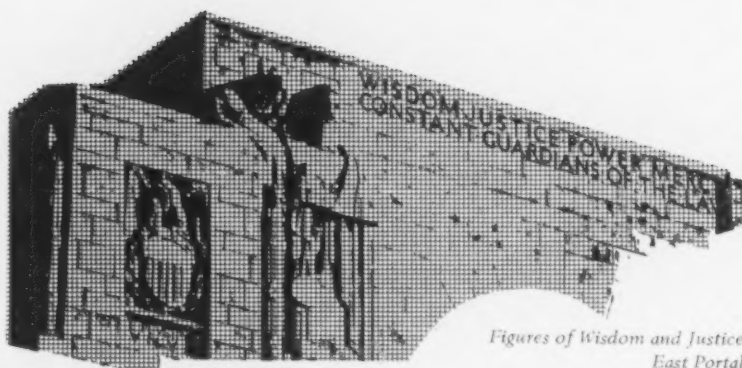
PROPERTY TAX

In 1857, the Territorial Legislature adopted a property tax based on the Iowa Revenue Code which became the major source of state and local operating revenue. Intangible property was added to the tax base by the 1921 Legislature. Although the tax remains primarily a tax on real property, changes have been made in the classification of property as well as the ratio of assessed values to actual values.

The growing need for public services caused property tax levies to steadily increase. Simultaneously, the importance of property (real property in particular) declined as a measure of wealth. The necessity for relieving property tax levies and providing new sources of revenue became apparent.

A constitutional amendment abolishing the property tax as a source of state revenue was approved by the voters of Nebraska in November of 1966. In addition, the 77th Legislature repealed the head and poll taxes, the tax on intangible property, the tax on household goods, and certain miscellaneous personal property taxes.

The Legislature adopted two broad based taxes in the Revenue Act of 1967 to obtain revenue in place of the taxes which were repealed. Property taxes are now levied exclusively by local units of government in Nebraska.

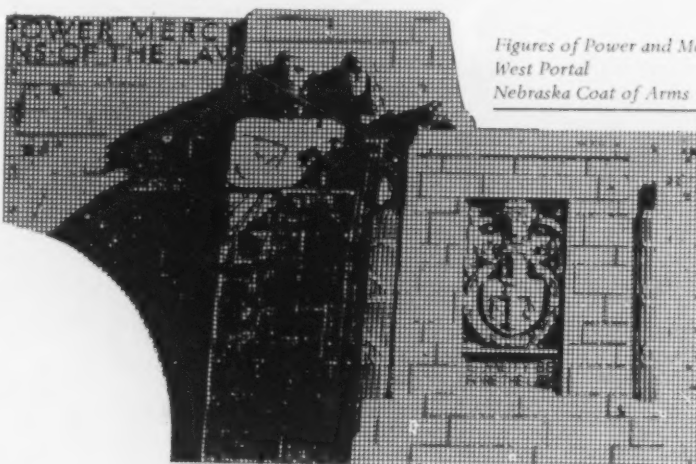


*Figures of Wisdom and Justice
East Portal
U.S. Coat of Arms*

Personal Property Exemption

The 1972 Legislature enacted a law providing a partial exemption for taxation of certain classes of personal property. The classes of property which qualified for the exemption were agricultural income-producing machinery and equipment; business inventory; livestock; feed, fertilizer and farm inventory; grain and seed; and poultry, fish, and fur-bearing animals.

This legislation provided for a 12½ percent exemption of actual



*Figures of Power and Mercy
West Portal
Nebraska Coat of Arms*

value for calendar year 1973 on the classes of personal property enumerated above. This exemption increased by 12½ percent a year until a total of 62½ percent of actual value was exempted in 1977.

The 1977 Legislature enacted LB 518, which extended this exemption to provide for the complete exemption of the above enumerated classes of personal property except for business inventory and livestock in calendar year 1978. The Legislature appropriated \$58.6 million for the reimbursement of these exemptions. This legislation provided for the extension of the total tax exemption to business inventories in calendar year 1979 with a reimbursement of \$62.2 million to be appropriated for fiscal year 1979-80.

LB 284 of the 1982 legislative session provides for a compensation of \$70 million distributed as follows: \$37,977,600 based on agricultural real estate in each county, \$31,022,400 based on commercial and industrial real estate in each county and \$1,000,000 based on suburban and residential real estate in each county. This formula is to be followed for fiscal years 1980-81 and 1981-82.

Homestead Exemption

The 1969 Legislature enacted a limited homestead exemption

law providing direct property tax relief to individual owners of residential property. This law, with some exceptions, provided for an exemption of \$800 of actual value for a residence valued at \$4,000 or more. This law defines a homestead as a residence or mobile home and the land surrounding it, not exceeding one acre, or a residence or mobile home located on land leased by the owner of the residence or mobile home or a residential unit in a dwelling complex owned by a Not-for Profit Corporation. To qualify, the homestead must be occupied by the owner of record on January 1 of the year for which application for exemption is made. This application must be made to the county assessor on or before April 1.

The Legislature increased the benefits of the homestead exemption to the following:

100% of first \$35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income of \$4,300 or less.

80% of first \$35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income between \$4,301 and \$4,800.

60% of first \$35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income between \$4,801 and \$5,300.

40% of first \$35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income between \$5,301 and \$5,800.

20% of first \$35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income between \$5,801 and \$6,300.

100% of first \$35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income of \$7,400 or less.

80% of first \$35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income between \$7,401 and \$7,900.

60% of first \$35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income between \$7,901 and \$8,400.

40% of first \$35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income between \$8,401 and \$8,900.

20% of first \$35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income between \$8,901 and \$9,400.

100% of first \$35,000 of actual value for married couples both 65 or over with adjusted gross income of \$8,400 or less.

- 80% of first \$35,000 or actual value for married couples both 65 or over with adjusted gross income \$8,401 and \$8,900.
- 60% of first \$35,000 of actual value for married couples both 65 or over with adjusted gross income between \$8,901 and \$9,400.
- 40% of first \$35,000 of actual value for married couples both 65 or over with adjusted gross income between \$9,401 and \$9,900.
- 20% percent of first \$35,000 of actual value for married couples both 65 or over with adjusted gross income between \$9,901 and \$10,400.
- 25% of actual value of homestead having actual value of \$1,500 or less.
- 20% percent of actual value in excess of \$1,500, but limited to the first \$4,000 of actual value.
- 50% of actual value of homestead having actual value of \$1,500 or less, for veteran 70 or over, or the unremarried widow(er) of a veteran.
- 45% of the first \$4,000 of the actual value of a homestead having an actual value in excess of \$1,500, for a veteran 70 or over, or the unremarried widow(er) of a veteran.
- 90% of actual value for veteran (or unremarried widow) who received benefits from Veterans Administration for 100 percent disability, or unremarried widow of veteran who died during war or of service connected disability.

- 100% of actual value up to \$35,000 for veteran disabled by a non-military accident or illness.
- 100% of actual value up to \$35,000 for individuals disabled by paralysis of both legs, multiple amputation of both lower extremities, progressive neurological, neuromuscular disease, or multiple amputation of both arms above the elbow.

*Note: Increased homestead exemption benefits to which a veteran may be intitled upon reaching age 70, are extended to the spouse of such veteran when the veteran is not the owner of record.

Under these homestead exemption provisions, 30.4 million was reimbursed to local governments for taxes not collected on exempt owner occupied residences in 1981. The total exemption amount by county is shown on page 71.

Statistical Data

Table 1 lists the assessed valuation of the state by year from 1867 to 1981 as reported on the certificate of taxes levied, the total state taxes levied for the various years, and the total of all property taxes levied for all purposes. For 1920 and prior years, property was assessed at one-fifth of its actual value. For 1921 and the years following through 1952, property was assessed at its actual value.

In 1953, 1954, and 1955, property was assessed at 50 percent of its actual value and in 1956 and 1957 at 50 percent of its basic value. From 1958, to 1980 property was assessed at 35 percent of its actual value. LB 187, 1979 Legislative Session, changed the level of assessment to 100 percent of actual value effective in 1981. The valuation shown is reported by the county assessors with the tax computed thereon. The total shown for all property taxes includes special assessments.

Table 2 lists and makes a graphical comparison of the tangible property taxes levied from 1970 to 1981.

The 1981 county actual valuations and their corresponding tax rate as reported by the county assessors on the certificate of taxes levied are listed in Table 3. The amounts the counties were reimbursed for the 1981 homestead exemptions and personal property tax relief are also listed. The homestead exemption statistics are based on information from the counties as of June 1, 1981.

Table 4 shows the actual valuation of major cities and villages within a county, along with the city levies. The information shown was reported by the county assessors on the 1981 certificate of taxes levied.

Table 5 is the distribution by county of payments in lieu of taxes by Nebraska Public power districts. It includes the amount received by

the state of Nebraska, counties, cities and villages, school districts, and miscellaneous districts. Table 5 also includes the total payments in lieu of taxes.

The payments in lieu of taxes are payments from every public corporation and political subdivision of the state, which are organized primarily to provide electricity or irrigation and which sells electricity at retail to incorporated cities and villages. This sum is equivalent to five percent of the gross revenue derived by it plus a fixed amount based on 1957 levies. Table 5 shows how these amounts are distributed.

The selected taxes levied for 1981 as determined by the county assessors or clerks and reported on the certificate of taxes levied are listed by county in Table 6. Included in the taxes shown are the payments in lieu of taxes.

The actual values reported on the abstract of assessment of tangible property for 1981 are listed by county in Table 7. Also included are the actual values of the franchise assessment of public utility companies and the property of railroads as assessed by the State Board of Equalization and Assessment of 1981. The total of these actual value amounts is used to derive each county's assessed valuation figures set by the State Board of Equalization and Assessment.

Table 8 is a summarization of the major categories of personal property actual values.

Table 9 lists all real estate and oil and mineral interests actual values as reported on the abstract of assessment of tangible property for 1981. The valuation of agricultural and other unincorporated lands, urban lands, and oil and mineral interest are included in this table.

Table 10 is the breakdown of tangible individual personal property which includes: furniture, fixtures, tools, and equipment, portable buildings, improvements on leased land, motorized boats, motors, airplanes and unlicensed motor vehicles, and mobile homes.

Table 11 lists the actual value of special schedules as reported on the abstract of assessment of tangible property for 1981. These schedules included: electricity, lighting, heating, and power companies; telephone companies; transmission companies; telegraph companies; property of pipeline companies; and motor vehicles estimated actual values. (Table 12 shows the breakdown by county of the number of regular schedules and special schedules.)

Table 12 shows the breakdown by county of the number of regular schedules and special schedules.

Table 13 is a breakdown of agricultural land and rural (unincorporated) land; it includes the actual value of agricultural land, agricultural improvements, suburban residential land or lots, suburban residential land or lots unimproved, suburban residential land or lots improved, suburban residential improvements, suburban

commercial land or lots unimproved, suburban commercial land or lots improved, unimproved suburban industrial land or lots, improved suburban industrial land or lots, and suburban industrial improvements. The values shown were reported by the county assessors on the abstract of assessment of tangible property for 1981.

The actual value of agricultural real estate and the number of acres are given in Table 14. It includes: dry cropland, irrigated cropland, rangeland and meadow, pastureland and wasteland.

The breakdown of the actual value of urban real estate as reported on the abstract of assessment of tangible property for 1981 is given in Table 15.



*Eagle from the
Lincoln Monument
West Side*

History of Assessed Valuation and Total Property Tax

Table 1

Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total of All Property Taxes
1867	\$ 20,069,222	\$ 100,576	—	—
1868	32,623,550	166,426	—	—
1869	42,123,595	204,813	—	—
1870	53,709,828	310,521	—	—
1871	55,513,658	333,098	—	—
1872	68,873,818	401,773	—	—
1873	78,239,692	477,725	—	—
1874	80,754,044	502,933	—	—
1875	75,467,398	547,124	—	—
1876	74,178,645	540,315	—	—
1877	71,311,578	440,424	—	—
1878	74,389,535	467,780	—	—
1879	75,369,798	454,192	—	—
1880	90,499,618	356,490	—	—
1881	93,142,456	573,066	—	—
1882	98,537,475	597,089	—	—
1883	110,543,644	818,621	—	—
1884	123,615,886	951,875	—	—
1885	133,418,699	1,027,018	—	—
1886	143,931,570	1,117,904	—	—
1887	160,506,266	1,305,659	—	—
1888	176,012,820	1,325,887	—	—
1889	182,763,538	1,191,632	—	—
1890	184,770,304	1,717,524	—	—
1891	183,138,236	1,217,380	—	—
1892	186,432,376	1,240,964	—	—
1893	194,733,124	1,263,995	—	—
1894	171,468,207	1,196,276	—	—
1895	183,717,498	1,257,008	—	—
1896	167,078,270	1,287,688	—	—
1897	165,193,736	1,181,919	—	—
1898	167,810,764	1,163,267	—	—
1899	168,105,905	1,286,792	—	—
1900	171,747,593	1,208,084	—	—
1901	174,439,095	1,232,891	—	—
1902	180,091,492	1,131,124	—	—
1903	188,458,379	1,512,316	—	—
1904	294,779,244	1,768,675	6.75	—
1905	304,470,961	2,131,296	7.00	—
1906	313,060,301	2,191,421	7.00	—
1907	329,413,349	2,305,893	7.00	—
1908	391,735,464	2,448,346	5.50	—
1909	398,985,819	2,194,421	5.50	—
1910	412,138,607	2,060,293	5.50	—
1911	415,670,075	2,577,154	6.20	—
1912	463,371,899	2,409,533	5.20	—
1913	470,690,414	3,671,385	7.80	—
1914	471,940,195	3,681,085	7.80	—
1915	481,931,239	3,277,130	6.80	—
1916	500,827,274	3,055,046	6.10	—
1917	528,891,424	4,484,999	8.48	—
1918	567,947,914	4,361,839	7.68	32,950,800.73
1919	568,921,750	7,395,980	13.00	40,042,226.43
1920	762,284,909	7,932,575	10.39	51,600,457.36
1921	3,212,737,091	10,930,607	3.30	59,365,699.26
1922	3,202,705,714	7,366,114	2.30	53,457,481.56
1923	3,202,926,404	6,404,457	2.00	53,280,124.74
1924	3,186,488,549	5,735,510	1.80	53,447,380.50
1925	3,176,773,795	7,482,542	2.35	55,967,004.92
1926	3,177,159,318	5,718,886	1.80	54,970,346.96
1927	3,141,186,610	11,779,299	3.75	66,028,255.91
1928	3,125,855,462	6,439,262	2.06	58,273,807.24
1929	3,167,489,300	7,645,798	2.40	59,442,398.97
1930	3,102,050,571	7,258,798	2.34	58,485,076.39
1931	3,045,793,706	6,213,419	2.04	56,424,184.07
1932	2,521,000,981	5,974,772	2.37	49,588,994.64
1933	2,073,283,250	4,955,147	2.39	42,906,527.94
1934	2,059,678,928	4,424,207	2.10	42,068,482.03
1935	2,030,243,533	4,467,760	2.15	43,878,947.41
1936	2,060,835,168	3,732,183	1.76	44,113,357.43
1937	2,058,224,967	5,536,161	2.64	47,024,422.95
1938	2,033,302,482	6,213,375	2.68	47,183,558.77
1939	2,047,519,591	6,111,012	2.61	46,819,088.50
1940	1,822,271,788	4,940,238	2.57	45,713,054.72
1941	1,949,755,725	5,283,982	2.71	46,271,291.87
1942	2,042,442,436	4,881,437	2.39	47,710,476.32
1943	2,123,882,890	5,267,230	2.48	50,165,759.16
1944	2,115,063,748	6,646,877	2.84	51,814,011.79
1945	2,153,798,946	6,116,789	3.30	57,511,244.81
1946	2,160,372,214	7,131,208	3.30	63,243,778.23
1947	2,315,369,866	13,869,065	5.99	81,396,348.29
1948	2,499,222,789	13,145,912	5.26	90,287,526.48
1949	2,640,565,444	15,473,713	5.86	98,664,524.15
1950	2,719,489,560	15,664,260	5.76	107,576,591.44
1951	3,014,247,550	19,863,891	6.50	120,653,280.82
1952	3,104,475,679	21,669,240	6.98	122,746,134.67
1953	3,383,619,610	19,455,813	5.75	124,347,195.93
1954	3,043,753,089	20,362,708	6.69	128,041,382.23
1955	3,059,667,319	25,028,078	8.18	142,627,677.96
1956	2,958,572,814	23,934,854	8.09	146,212,379.98
1957	2,968,251,035	24,428,706	8.23	153,525,482.79
1958	3,026,479,555	24,121,042	7.97	161,513,035.51
1959	3,175,671,129	26,834,421	8.45	175,700,835.31
1960	3,212,807,088	27,083,963	8.43	189,000,049.35
1961	3,278,007,212	27,568,040	8.41	198,260,199.20
1962	3,367,219,071	28,385,657	8.43	214,740,261.73
1963	3,458,065,766	33,871,754	9.795	235,101,945.65
1964	3,553,328,531	32,477,422	9.14	264,171,442.15
1965	3,820,136,676	47,692,115	11.73	278,511,201.58
1966	4,338,036,742	49,317,239	10.67	308,319,630.21
1967	4,250,081,231	—	—	296,865,045.75
1968	4,449,874,119	—	—	296,769,458.27
1969	5,134,365,585	—	—	325,400,472.71
1970	5,375,575,178	—	—	352,520,993.90
1971	5,537,901,733	—	—	390,787,447.41
1972	5,731,535,854	—	—	410,464,626.27
1973	6,077,281,894	—	—	415,893,061.77
1974	6,503,268,242	—	—	453,597,037.65
1975	6,748,224,013	—	—	527,417,744.70
1976	7,017,779,158	—	—	597,045,719.12
1977	7,627,733,927	—	—	640,633,654.96
1978	7,613,655,151	—	—	631,182,814.55
1979	11,980,807,548	—	—	685,227,647.72
1980	12,671,717,612	—	—	710,984,868.00
1981	37,323,254,040 1	—	—	775,250,227.00

1LB 187, 1979 Legislative Session changed the level of Assessment from 35 percent of actual value to 100 percent of actual value.

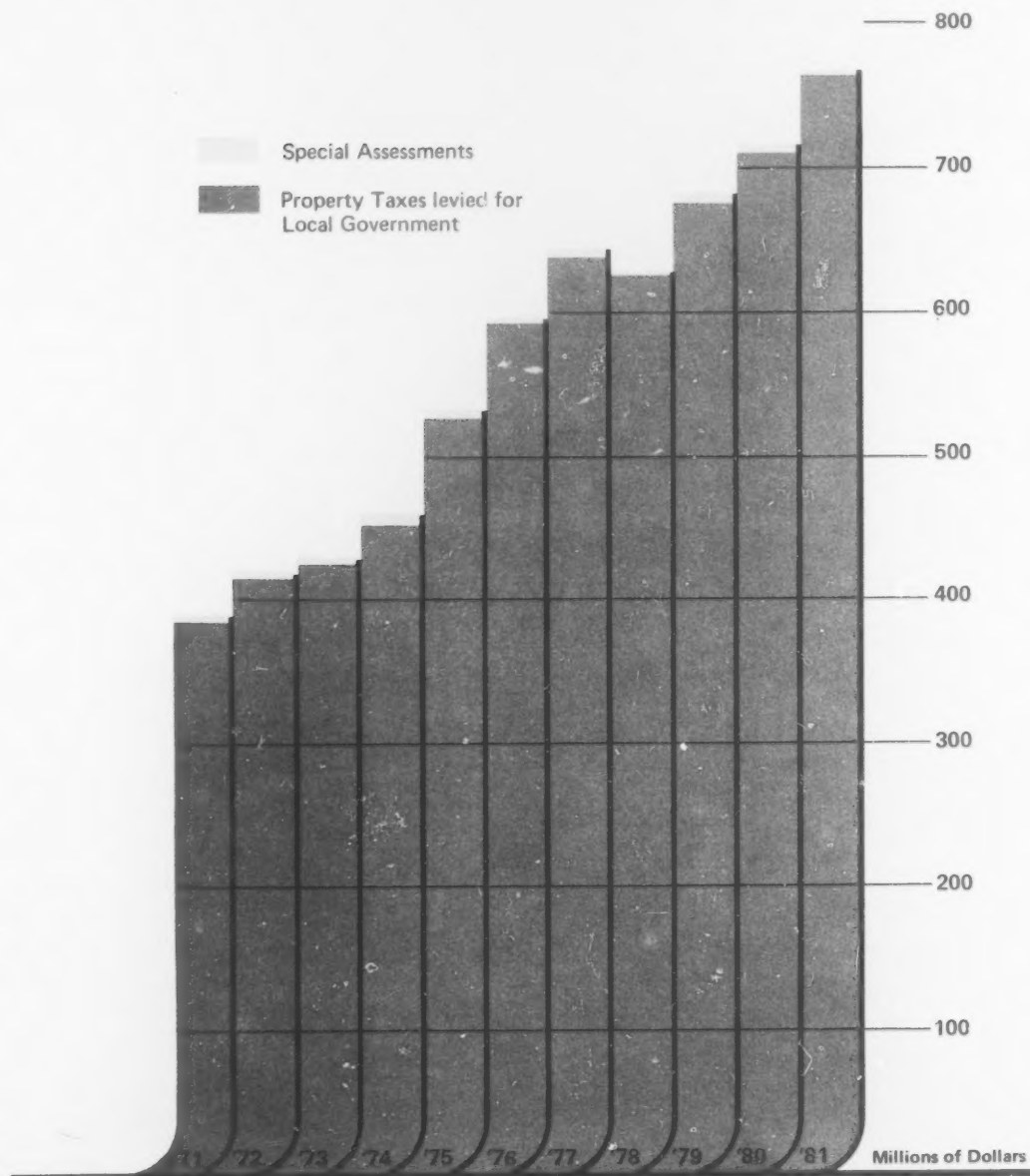
Table 2

Tangible Property Taxes Levied

Year	General Property Taxes Levied for Local Governments (1)	Special Assessments (2)	Total
1971	389,555,957	1,231,491	390,787,448
1972	409,715,315	749,311	410,464,626
1973	415,705,269	187,792	415,893,061
1974	452,328,856	1,268,182	453,597,038
1975	526,583,742	834,002	527,417,744
1976	597,011,528	34,191	597,045,719
1977	638,849,456	1,784,199	640,633,655
1978	636,321,799	861,015	637,182,814
1979	683,162,818	2,064,829	685,227,647
1980	708,671,291	2,313,577	710,984,868
1981	774,041,775	1,208,452	775,250,227

(1) Intangible taxes, head and poll taxes, and in lieu of tax payments are NOT included in this table.

(2) All special assessment taxes are for local subdivisions of government and reflect only special assessments. Special district taxes are included in the first column.



Actual Valuation, Property Taxes Levied, Rate, and Distributions of State Aid for 1981

Table 3

Counties	Total Actual Valuation	Total Property Taxes Levied	Average Tax Rate	Homestead Exemption Distribution	Personal Property Tax Relief
Adams	\$ 769,328,220	\$ 14,425,485.80	1.8751	\$ 698,074.92	\$ 1,519,532.35
Antelope	295,322,536	4,596,329.16	1.5511	157,447.44	663,568.34
Arthur	36,364,904	415,839.21	1.1435	2,263.04	89,405.77
Banner	74,454,137	1,087,555.55	1.4607	2,233.30	118,450.41
Blaine	39,904,408	693,696.01	1.7384	8,438.26	89,384.08
Boone	250,570,900	4,189,835.27	1.6721	145,371.11	559,029.17
Box Butte	304,800,415	6,362,756.13	2.0875	276,864.02	484,268.55
Boyd	77,288,930	1,682,871.95	2.1774	88,451.18	162,778.21
Brown	148,135,350	2,366,399.30	1.5974	115,357.75	316,140.68
Buffalo	770,037,960	14,272,228.34	1.8534	516,290.68	1,376,169.05
Burt	287,904,866	5,789,041.14	2.0107	205,737.77	612,636.97
Butler	325,909,583	4,885,136.65	1.4989	152,713.35	721,100.90
Cass	492,615,015	10,304,022.77	2.0917	332,613.86	844,993.20
Cedar	279,260,025	4,878,998.99	1.7471	179,427.29	675,435.17
Chase	222,751,808	3,479,512.63	1.5621	79,591.12	499,596.00
Cherry	281,142,577	5,066,168.40	1.8020	126,865.30	648,782.63
Cheyenne	344,037,284	5,830,815.67	1.6948	227,718.57	478,005.63
Clay	350,460,315	5,060,648.48	1.4440	119,951.06	771,074.51
Colfax	278,008,390	5,089,339.26	1.8306	250,885.29	574,222.33
Cuming	351,506,949	5,657,407.78	1.6095	160,954.15	757,422.81
Custer	475,737,640	9,216,897.28	1.9374	508,383.41	997,846.39
Dakota	307,360,390	6,084,532.24	1.9796	280,195.78	595,202.43
Dawes	169,935,535	3,891,463.14	2.2900	226,256.07	264,789.45
Dawson	682,360,216	12,208,716.30	1.7892	453,308.28	1,323,414.54
Deuel	107,762,619	1,793,817.26	1.6646	40,156.79	198,004.17
Dixon	190,667,935	4,056,914.26	2.1277	187,267.28	425,124.86
Dodge	681,647,400	16,809,323.95	2.4660	934,047.89	1,083,677.52
Douglas	7,044,767,110	191,097,627.22	2.7126	7,979,866.09	12,985,915.50
Dundy	152,301,290	2,266,479.93	1.4882	32,482.38	325,027.00
Fillmore	325,388,300	5,464,034.98	1.6792	138,826.04	697,794.14
Franklin	196,872,973	3,147,640.21	1.5988	84,372.30	434,497.75
Frontier	206,825,714	3,333,149.86	1.6116	63,044.96	463,556.22
Furnas	218,415,280	3,526,798.60	1.6147	133,227.64	458,091.20
Gage	577,136,135	12,058,040.53	2.0893	633,948.52	1,032,957.33
Garden	130,556,542	2,208,370.34	1.6915	52,137.58	285,218.88
Garfield	71,645,687	1,348,918.77	1.8828	75,987.90	148,359.90
Gosper	163,525,239	2,135,298.09	1.3058	30,865.90	369,231.17
Grant	45,751,796	733,986.84	1.6043	7,805.48	97,788.01
Greeley	105,590,123	1,980,515.83	1.8686	68,697.00	233,056.80
Hall	1,097,926,110	21,592,044.91	1.9666	902,379.23	1,963,452.11
Hamilton	446,875,715	6,511,107.91	1.4570	91,977.17	1,011,882.41
Harlan	189,748,174	2,829,123.35	1.4941	82,317.35	402,379.58
Hayes	107,340,485	1,205,345.77	1.1229	6,387.24	256,166.06
Hitchcock	177,816,383	2,872,825.94	1.6156	69,657.94	327,410.54
Holt	374,621,669	6,468,990.76	1.7268	242,286.48	752,611.24
Hooker	35,599,645	593,992.09	1.6685	17,534.06	65,637.56
Howard	207,571,145	4,277,608.83	2.0608	148,531.82	431,005.83
Jefferson	283,444,884	5,462,773.92	1.9273	257,926.74	574,030.03
Johnson	150,854,768	2,827,640.50	1.8744	128,302.23	312,254.93
Kearney	327,189,125	4,678,402.04	1.4299	90,141.69	708,750.86
Keith	269,197,940	5,262,648.68	1.9549	187,424.86	472,371.31
Keya Paha	39,650,611	891,745.16	2.2490	18,478.51	85,142.96
Kimball	204,152,973	4,168,461.57	2.0418	100,177.26	267,536.00
Knox	269,589,698	5,264,172.55	1.9527	287,970.37	558,103.18
Lancaster	3,708,227,305	87,456,337.62	2.3584	3,641,684.04	5,866,870.15
Lincoln	923,664,085	16,374,525.14	1.7728	687,486.51	1,425,425.63
Logan	45,260,555	659,464.06	1.4570	13,179.49	107,862.48
Loup	37,883,260	713,365.80	1.8831	10,209.32	92,054.50
Madison	670,502,807	11,597,492.81	1.7297	621,460.30	1,185,776.34
McPherson	35,838,165	390,182.22	1.0887	2,843.57	92,005.31
Merrick	311,461,545	5,250,426.29	1.6858	150,862.25	626,389.94
Morrill	181,679,126	3,453,669.78	1.9010	129,640.97	346,029.69
Nance	157,148,870	2,665,860.92	1.6964	122,242.00	324,893.36
Nemaha	219,332,181	4,064,988.59	1.8533	161,799.08	452,506.65
Nuckolls	241,922,380	4,059,299.43	1.6779	155,254.07	551,113.13
Otoe	362,763,850	8,338,843.07	2.2987	407,687.60	711,867.95
Pawnee	124,768,515	2,140,666.85	1.7157	73,406.04	274,113.94
Perkins	213,704,240	3,324,037.98	1.5554	48,566.49	487,885.93
Phelps	448,260,025	6,311,868.12	1.4081	182,004.42	926,642.64
Pierce	239,085,866	3,831,994.58	1.6028	181,596.45	483,512.79
Platte	651,890,823	11,997,375.43	1.8404	543,114.35	1,134,173.91
Polk	270,744,077	4,200,766.70	1.5516	109,367.04	601,277.98
Red Willow	339,284,487	6,099,335.21	2.7977	333,407.80	608,230.45
Richardson	328,028,463	5,363,731.88	1.6351	267,876.23	640,492.88
Rock	111,775,076	1,338,817.05	1.1978	30,619.86	265,256.15
Saline	399,096,800	7,117,489.71	1.7834	316,276.45	853,325.98
Sarpy	1,139,969,781	29,896,754.14	2.6226	874,436.68	1,265,562.91
Saunders	489,402,944	10,779,398.01	2.2026	442,237.28	910,604.51
Scotts Bluff	663,166,523	16,054,099.64	2.4208	810,730.23	1,093,293.93
Seward	395,281,156	8,074,717.81	2.0428	293,481.22	776,306.63
Sheridan	213,284,375	3,893,589.77	1.8255	142,960.98	431,490.08
Sherman	131,405,050	2,715,440.31	2.0665	106,024.84	281,333.70
Sioux	77,173,390	1,142,222.00	1.4801	10,173.56	167,142.72
Stanton	198,413,713	3,168,238.06	1.5968	88,081.55	414,968.45
Thayer	280,046,979	5,300,904.48	1.8928	160,163.49	581,713.00
Thomas	34,276,025	643,307.81	1.8768	7,835.18	59,843.63
Thurston	141,419,757	3,313,297.25	2.3429	109,023.18	294,325.60
Valley	151,348,882	3,126,442.94	2.0657	155,535.10	308,047.00
Washington	334,057,975	7,574,642.58	2.2675	274,745.93	618,861.11
Wayne	268,404,715	4,353,486.25	1.6220	153,537.84	512,242.49
Webster	179,162,317	2,950,869.73	1.6470	108,322.58	392,165.06
Wheeler	75,785,065	1,041,571.70	1.3744	8,999.92	189,156.57
York	511,701,069	8,858,754.68	1.7312	215,418.87	1,074,950.21
Totals	\$37,323,254,040	\$774,041,774.51	2.0739	\$30,361,912.66	\$70,000,000.00

Table 4

Cities and Villages Valuations and Levies for 1981

Cities and Villages	Actual Valuation	City Levy
* County Seat		
Adams		
Ayr	\$ 1,618,205	.4828
Hastings*	363,242,260	.7798
Holstein	3,915,615	.4596
Juniata	11,205,430	.3996
Kenesaw	10,428,150	.4987
Prosser	1,076,510	.0251
Roseland	5,478,955	.3196
Trumbull	23,710	.6318
Antelope		
Brunswick	2,354,293	.6539
Clearwater	3,979,305	.3769
Elgin	10,616,201	.5798
Neigh*	24,618,743	.7240
Oakdale	2,809,059	.5479
Orchard	5,730,078	.5340
Royal	610,047	.8528
Tilden	3,066,351	.6881
Arthur		
Arthur*	1,044,297	.5742
Banner		
Blaine		
Brewster*	356,519	.2347
Dunning	1,414,936	.6342
Halsey	140,553	.6370
Boone		
Albion*	26,225,160	.5161
Cedar Rapids	5,167,485	.9127
St. Edward	9,748,520	.6062
Petersburg	3,993,395	1.0882
Primrose	1,339,855	.8970
Box Butte		
Alliance*	147,467,975	.7775
Hemingford	9,365,730	.9021
Boyd		
Anoka	134,890	—
Bristow	935,781	.4911
Butte*	4,285,709	.3163
Gross	29,054	—
Lynch	2,531,348	1.4536
Monowi	45,668	.9854
Naper	969,834	.5698
Spencer	6,783,414	.7349
Brown		
Ainsworth*	36,067,601	.1577
Johnstown	618,503	.3550
Long Pine	5,957,176	.4976
Buffalo		
Amherst	2,299,301	1.1972
Elm Creek	7,982,663	.9181
Gibbon	14,796,015	.9509
Kearney*	290,239,997	.4830
Miller	1,087,106	.1777
Pleasanton	3,504,829	.6062
Ravenna	14,783,236	.5302
Riverdale	2,485,048	.1087
Shelton	9,893,625	.5401
Burt		
Craig	1,670,718	1.5370
Decatur	5,355,249	1.0565
Lyons	14,631,396	.8111
Oakland	15,008,247	1.0166
Tekamah*	25,761,592	1.1457

Cities and Villages	Actual Valuation	City Levy
Butler		
Abie	767,414	.4363
Bellwood	5,091,405	.5153
Brainard	3,972,838	.7778
Bruno	1,441,373	.5443
David City*	37,764,708	.8250
Dwight	2,113,904	.5699
Garrison	1,821,087	.0646
Linwood	881,776	.2456
Octavia	901,711	.6511
Rising City	6,020,571	.4660
Surprise	524,553	—
Ulysses	2,616,062	.7273
Cass		
Alvo	1,450,692	.52051
Avoca	2,345,181	.70242
Cedar Creek	7,868,096	.19021
Eagle	9,951,636	.94216
Elmwood	7,372,285	.44722
Greenwood	6,446,888	.67468
Louisville	10,622,083	.81690
Manley	1,765,728	.50946
Murdock	3,416,018	.52182
Murray	5,676,770	.45797
Nehawka	3,227,036	.61960
Plattsmouth*	57,021,720	.57367
South Bend	866,905	.12111
Union	2,975,530	.53066
Weeping Water	12,620,369	.55368
Cedar		
Belden	1,427,920	.2808
Coleridge	5,085,590	.6614
Fordyce	1,000,405	.6667
Hartington*	15,728,970	.76605
Laurel	10,928,870	.5562
Magnet	595,980	.8155
Obert	225,970	.7312
Randolph	10,376,235	.7042
St. Helena	521,480	.2730
Wynot	1,116,160	.6803
Chase		
Imperial*	31,949,767	.7951
Lamar	—	—
Wauneta	10,252,936	.9243
Cherry		
Cody	1,587,990	.4257
Crookston	563,551	.5802
Kilgore	883,457	.4081
Merriman	1,743,401	1.0942
Nenzel	—	—
Valentine*	43,700,911	.8161
Wood Lake	644,056	.5054
Cheyenne		
Dalton	4,080,740	.6240
Gurley	2,764,449	.8748
Lodgepole	4,297,422	.6407
Potter	4,843,302	.6486
Sidney*	91,911,040	.3776
Clay		
Clay Center*	11,123,459	1.0141
Deweese	898,889	.6674
Edgar	6,909,169	.7015
Fairfield	6,213,980	.8682
Glennville	3,318,678	.6689
Harvard	9,745,517	1.1901
Ong	1,408,080	1.0326
Saronville	641,794	.3210
Sutton	21,083,720	.8225
Trumbull	4,103,954	.6318

Cities and Villages	Actual Valuation	City Levy
Colfax		
Clarkson	8,805,095	.9470
Howells	7,536,680	.5542
Leigh	5,332,700	.9151
Rogers	1,137,275	.1660
Schuyler*	52,438,755	.6416
Cuming		
Bancroft	6,729,893	.5913
Beemer	9,011,115	.4708
West Point*	52,901,667	.6430
Wisner	18,137,773	.6514
Custer		
Anselmo	1,453,465	1.1074
Ansley	5,142,040	.8678
Arnold	8,825,715	.9940
Berwyn	999,460	.3436
Broken Bow*	57,598,245	1.0564
Callaway	5,602,630	.7495
Comstock	1,500,895	.9191
Mason City	1,726,980	1.4910
Merna	4,300,795	1.0742
Oconto	1,706,255	.6341
Sargent	9,258,490	.6128
Dakota		
Dakota City*	15,624,542	.7361
Emerson	2,965,807	.6080
Homer	6,570,106	.6740
Hubbard	2,021,846	.3027
Jackson	2,763,770	.3139
So. Sioux City	131,441,074	.4827
Dawes		
Chadron*	68,380,691	.6735
Crawford	11,981,943	1.1346
Marsland	—	—
Whitney	702,818	.3589
Dawson		
Cozad	64,989,160	.5943
Eddyville	1,047,890	.4710
Farnam	3,306,882	1.3926
Gothenburg	52,204,473	.7336
Lexington*	105,586,513	.5910
Overton	6,901,587	.7033
Sumner	2,304,400	.9044
Deuel		
Big Springs	6,662,717	.5779
Chappell*	12,965,860	.6734
Dixon		
Allen	4,029,950	.3082
Concord	1,072,650	.4362
Dixon	1,031,160	.7161
Emerson	4,262,985	.6080
Martinsburg	625,930	.1800
Maskell	385,450	.4305
Newcastle	3,027,440	.6450
Ponca*	10,900,775	.8450
Wakefield	12,601,280	.7727
Waterbury	568,545	.6700
Dodge		
Dodge	9,408,030	.9938
Fremont*	315,695,540	.8630
Hooper	8,981,490	1.2124
Inglewood	2,198,840	.2411
Nickerson	2,033,775	.6282
North Bend	16,261,670	.4523
Scribner	11,134,855	1.2244
Snyder	3,898,110	.9236
Uehling	2,786,295	1.3241
Winslow	1,019,710	1.0009

Cities and Villages	Actual Valuation	City Levy
Douglas		
Bennington	7,369,770	1.09063
Elkhorn	24,424,840	.83462
Omaha*	5,420,844,315	.71410
Ralston	92,859,815	.66675
Valley	25,147,675	.81662
Waterloo	6,541,185	.83362
Dundy		
Benkelman*	13,216,555	.8438
Haigler	1,913,630	1.5512
Fillmore		
Exeter	8,057,646	1.3471
Fairmont	7,364,153	.8020
Geneva*	37,588,115	.6204
Grafton	2,290,678	.5195
Milligan	5,045,580	.6518
Ohiova	1,391,901	1.2608
Shickley	5,270,106	.7095
Strang	496,252	.4105
Franklin		
Bloomington	1,378,017	.5563
Campbell	3,967,867	.5660
Franklin*	14,906,134	.6107
Hildreth	4,378,017	.5563
Naponee	1,036,944	.5328
Riverton	823,920	.2450
Upland	2,125,089	1.1059
Frontier		
Curtis	10,478,892	1.142218
Eustis	6,535,284	.440817
Maywood	4,516,185	.807675
Moorefield	941,981	.027647
Stockville*	250,212	.495779
Furnas		
Arapahoe	—	—
Beaver City*	13,396,090	1.0335
Cambridge	12,563,155	.5817
Edison	1,396,990	1.2408
Hendley	781,975	.3248
Holbrook	2,040,685	.9054
Oxford	8,542,105	1.1624
Wilsonville	1,223,410	.6357
Gage		
Adams	6,216,290	.4142
Barneston	1,106,290	.6117
Beatrice*	185,290,365	.7573
Blue Springs	3,252,250	.6461
Clatonia	3,860,000	.5693
Cortland	6,238,225	.5384
Fillety	2,699,625	.6711
Liberty	794,880	.8513
Odell	3,788,970	.9865
Pickrell	2,618,335	.5022
Virginia	1,121,720	.6241
Wymore	17,485,720	.6582
Garden		
Lewellen	3,460,863	.1612
Oshkosh*	14,132,134	.4637
Garfield		
Burwell*	16,929,790	.4630

Continued — Table 4

Cities and Villages	Actual Valuation	City Levy
Gasper		
Elwood*	11,824,687	.4055
Smithfield	666,053	.1479
Grant		
Hyannis*	2,714,983	1.1072
Greeley		
Greeley*	4,776,201	.5794
Scotia	3,723,934	.5015
Spalding	5,677,316	.6299
Wolbach	3,162,025	.5920
Hall		
Alda	8,510,812	.2115
Cairo	9,241,496	.5527
Doniphan	9,079,682	.2782
Grand Island*	605,243,187	.5077
Wood River	14,559,043	.8846
Hamilton		
Aurora*	56,730,596	.3709
Giltner	4,636,492	.4924
Hampton	6,511,937	.4684
Hordville	1,843,658	.4814
Marquette	3,506,190	.3248
Phillips	2,927,267	.6650
Stockham	367,500	—
Harlan		
Alma*	14,861,627	.5178
Huntley	651,878	.1071
Orleans	4,333,057	.4350
Oxford	2,648,963	1.1624
Ragan	794,446	.3269
Republican City	3,600,869	.2451
Stamford	1,960,141	.7188
Hayes		
Hamlet	3,414,062	.0858
Hayes Center*	4,725,618	.3056
Palisade	143,194	1.1964
Hitchcock		
Culbertson	8,813,722	.5146
Palisade	3,834,025	1.1964
Stratton	6,957,184	1.3308
Trenton*	6,734,577	1.0439
Holt		
Atkinson	18,502,900	.8056
Chambers	3,369,636	.4564
Emmet	522,243	1.1871
Ewing	2,881,495	.9013
Inman	1,251,453	.1711
O'Neill*	52,840,034	.4974
Page	1,038,965	.2604
Stuart	4,000,884	.9821
Hooker		
Mullen*	7,097,093	.6679
Howard		
Boelus	2,228,845	.6047
Cotesfield	674,320	.3144
Cushing	210,775	.4792
Dannebrog	3,182,430	.8744
Elba	2,634,125	.4730
Farwell	1,764,655	.1802
St. Paul*	27,502,080	.7127

Cities and Villages	Actual Valuation	City Levy
Jefferson		
Daykin	2,365,414	.7800
Diller	2,606,497	.7167
Endicott	1,286,566	.2748
Fairbury*	54,505,153	.6664
Harbine	712,314	.2606
Jansen	2,091,262	1.5019
Plymouth	6,525,631	.6860
Reynolds	756,925	1.5846
Steele City	662,859	.9299
Johnson		
Cook	3,579,386	.8356
Crab Orchard	431,226	1.0343
Elk Creek	1,269,185	1.2320
Sterling	5,479,294	.5738
Tecumseh*	19,138,933	.8725
Kearney		
Axtell	8,328,390	.6065
Heartwell	834,520	.6355
Minden*	46,300,440	.7514
Norman	707,555	.4806
Wilcox	5,616,190	.3680
Keith		
Brule	4,823,450	.3711
Ogallala	88,880,765	.3389
Paxton	5,708,990	.7227
Keya Paha		
Springview*	4,246,831	.364319
Kimball		
Bushnell	1,809,000	.7960
Dix	2,875,877	.7298
Kimball*	47,478,570	.8725
Knox		
Bazile Mills	314,055	.1930
Bloomfield	15,597,791	.8657
Center*	1,008,280	.2893
Creighton	15,119,310	.8425
Crofton	9,741,964	1.1416
Niobrara	6,785,626	.5198
Santee	311,075	—
Verdel	473,993	.4410
Verdigre	6,637,606	.8989
Wausa	8,517,141	.7395
Winnetoon	686,214	.1033
Lancaster		
Bennet	6,418,520	.3971
Davey	2,071,055	.4571
Denton	2,029,875	.4175
Firth	5,928,985	.7454
Hallam	3,642,285	.4868
Hickman	9,286,630	.6884
Lincoln*	3,104,608,535	.6672
Malcolm	4,265,885	1.2099
Panama	2,746,875	1.1181
Raymond	2,251,720	.6591
Roca	1,770,635	.5817
Sprague	1,886,200	.3571
Waverly	29,077,510	.6052
Lincoln		
Brady	4,655,565	.4700
Dickens	202,705	.0619
Hershey	8,815,880	.3228
Maxwell	3,451,220	.6811
North Platte*	453,097,645	.4882
Sutherland	16,766,710	.3434
Wallace	3,881,550	.6626
Wellfleet	744,625	.4043

Cities and Villages	Actual Valuation	City Levy
Logan		
Gandy	211,065	—
Stapleton*	4,028,718	.3071
Loup		
Taylor*	2,212,225	.6919
Madison		
Battle Creek	13,227,869	.6137
Madison*	23,331,484	.8925
Meadow Grove	3,905,511	.3514
Newman Grove	10,196,260	.7810
Norfolk	316,650,532	.6828
Tilden	8,691,959	.6881
McPherson	—	—
Merrick		
Central City*	41,024,650	.6134
Chapman	3,706,580	.3024
Clarks	4,988,225	.6615
Palmer	3,391,800	.7760
Silver Creek	4,626,570	1.1773
Morrill		
Bayard	14,651,745	.5573
Bridgeport*	20,387,041	.3232
Broadwater	1,960,625	.3785
Nance		
Belgrade	1,241,270	.5706
Fullerton*	19,138,553	.4216
Genoa	12,543,481	.7819
Nemaha		
Auburn*	38,504,989	.6310
Brock	1,631,558	.7660
Brownville	2,159,796	.4540
Johnson	3,550,246	.5844
Julian	650,089	.6311
Nemaha	1,164,796	.4312
Peru	4,639,848	.3463
Nuckolls		
Hardy	1,811,130	.8134
Lawrence	3,851,570	.6640
Nelson*	6,397,370	.8199
Nora	658,465	.1449
Oak	335,835	.4926
Ruskin	1,664,705	.4686
Superior	29,808,840	.5486
Otoe		
Burr	1,359,358	.7913
Douglas	1,684,807	1.0389
Dunbar	1,388,704	.5183
Nebraska City*	98,208,704	.8633
Otoe	1,223,992	1.0128
Palmyra	5,780,542	.5152
Syracuse	27,121,410	.7033
Talmage	2,254,839	.3521
Unadilla	4,526,277	.3518
Pawnee		
Burchard	1,147,770	.2838
Dubois	1,078,950	.1011
Lewiston	567,855	.9339
Pawnee City*	9,193,505	.7641
Steinauer	754,530	.4822
Table Rock	2,948,540	.7171

Cities and Villages	Actual Valuation	City Levy
Perkins		
Elsie	1,493,915	.3157
Grainton	—	—
Grant*	20,564,635	.6754
Madrid	2,431,580	.6809
Venango	2,955,950	.4736
Phelps		
Atlanta	1,816,885	.2841
Bertrand	11,542,135	.9808
Funk	4,553,320	.1816
Holdrege*	91,956,745	.5064
Loomis	7,368,740	.6639
Pierce		
Foster	762,323	.0729
Hadar	3,733,812	.2019
McLean	750,193	.3366
Osmond	10,203,677	.7409
Pierce*	18,464,291	.6942
Plainview	20,954,188	.4338
Platte		
Columbus*	281,786,950	.3555
Cornlea	408,576	—
Creston	1,985,827	.4627
Duncan	5,495,475	.2841
Humphrey	9,286,213	.8033
Lindsay	11,147,826	.5032
Monroe	6,087,729	.5304
Newman Grove	147,112	.7810
Platte Center	3,959,721	.8982
Tarnov	510,906	.3427
Polk		
Osceola*	10,973,282	1.1077
Polk	4,638,273	.6643
Shelby	8,632,032	.4917
Stromsburg	15,120,643	.8724
Red Willow		
Bartley	4,260,721	.9552
Danbury	1,949,524	.1918
Indianola	8,836,387	.6529
Lebanon	957,354	.5332
McCook*	138,786,846	.6786
Richardson		
Barada	312,753	.0866
Dawson	1,124,818	.5712
Falls City*	77,227,488	.6971
Humboldt	14,314,843	.4692
Preston	224,909	—
Rulo	1,724,545	.4947
Salem	1,144,898	.5324
Shubert	1,806,201	.4129
Stella	2,957,128	.6297
Verdon	1,967,774	.5681
Rock		
Bassett*	13,949,916	.4648
Newport	909,692	.5700
Saline		
Crete	59,229,340	.5980
Dewitt	13,911,640	.6797
Dorchester	7,351,212	.6091
Friend	14,950,781	.8301
Swanton	1,739,381	.6072
Tobias	1,102,336	.5594
Western	2,626,295	1.0920
Wilber*	19,110,230	1.0394

Continued — Table 4

Cities and Villages	Actual Valuation	City Levy
Sarpy		
Bellevue	295,838,226	.4386
Gretna	19,848,517	.7188
LaVista	104,597,184	.7669
Papillion*	85,657,246	.6299
Springfield	9,883,825	.8604
Saunders		
Ashland	22,399,202	1.0818
Cedar Bluffs	5,906,060	.6077
Ceresco	10,072,284	1.3024
Colon	1,165,007	.7370
Ithaca	1,064,876	.7472
Leshara	1,278,573	—
Malmö	800,384	1.0221
Mead	5,662,232	.8467
Memphis	790,783	.3587
Morse Bluff	973,077	.4258
Prague	2,387,039	.7433
Valparaiso	5,056,730	.7391
Wahoo*	48,150,067	.7714
Weston	2,602,500	.5726
Yutan	7,067,706	.8434
Scotts Bluff		
Gering	114,355,271	.5291
Henry	1,130,886	—
Lyman	4,379,689	.4431
McGrew	701,605	.3047
Melbeta	1,193,435	.7000
Minatare	6,732,652	.8383
Mitchell	18,594,435	.4897
Morrill	11,203,890	.2492
Scottsbluff	226,455,541	.8988
Terrytown	3,884,929	.4196
Seward		
Beaver Crossing	3,740,285	.9382
Bee	1,439,701	1.2179
Cordova	2,077,877	.4236
Garland	1,668,262	.8083
Goehner	1,813,148	.3912
Milford	20,578,137	1.2000
Pleasant Dale	2,440,530	.8442
Seward*	71,516,425	.7959
Staplehurst	2,257,426	.4789
Tamora	2,321,558	.2714
Utica	8,838,534	.4494
Sheridan		
Gordon	27,661,421	1.0500
Hay Springs	8,134,648	.4200
Rushville	15,602,345	.4000
Sherman		
Ashton	2,218,015	.5140
Hazard	788,005	.1978
Litchfield	2,828,325	.9035
Loup City*	14,756,665	1.1447
Rockville	909,245	.5000
Sioux		
Harrison*	4,191,482	.6202
Stanton		
Pilger	4,342,512	.9592
Stanton*	17,677,767	.4585

Cities and Villages	Actual Valuation	City Levy
Thayer		
Alexandria	1,805,605	.6512
Belvidere	1,354,535	.5641
Bruning	4,938,251	.6846
Byron	1,828,741	1.2780
Carleton	1,892,516	1.2743
Chester	3,380,934	.7380
Davenport	5,908,334	.7053
Deshler	9,207,007	.5140
Gilead	434,651	.3676
Hebron*	23,907,970	.6805
Hubbell	745,500	1.2134
Thomas		
Halsey	1,246,149	.6370
Seneca	489,498	—
Thedford	2,797,933	.7770
Thurston		
Emerson	1,064,417	.6080
Pender*	18,915,170	.6087
Rosalie	1,671,907	.7705
Thurston	1,568,598	.3600
Walthill	6,804,004	1.2707
Winnebago	1,048,608	1.1397
Valley		
Arcadia	4,355,737	.7884
Elyria	657,568	—
North Loup	4,199,369	1.1461
Ord*	35,436,538	.6190
Washington		
Arlington	13,986,867	.9247
Blair*	90,722,265	.5291
Fort Calhoun	6,610,294	.4967
Herman	2,979,032	.9924
Kennard	3,743,217	.6220
Washington	1,277,868	.1835
Wayne		
Carroll	2,212,335	.2725
Hoskins	3,224,955	.7919
Sholes	319,380	.3179
Wakefield	1,408,595	.7727
Wayne*	60,850,895	.6006
Winside	4,721,995	.4439
Webster		
Bladen	1,894,933	.2238
Blue Hill	8,717,196	.8951
Cowles	538,665	.2517
Guide Rock	2,940,728	.4585
Red Cloud*	15,361,763	.6677
Wheeler		
Bartlett*	1,410,525	.2486
Erickson	1,155,905	.4137
York		
Benedict	2,751,906	.7729
Bradshaw	3,769,545	.5507
Gresham	2,354,646	.6795
Henderson	17,710,065	.5106
Lushton	661,494	.0970
McCool Junction	3,907,051	.7031
Thayer	820,721	1.340
Waco	2,417,766	.5323
York*	113,251,797	.5154

Distribution of Payments in Lieu of Taxes by Public Power Districts for 1981

Table 5

Counties	State of Nebraska	County	Cities and Villages	School Districts	Misc. Districts	Total Payments
Adams	\$ 129.49	\$ 4,715.31	\$ 10,127.82	\$ 15,289.41	\$ 11.12	\$ 30,273.15
Antelope	335.72	5,573.28	11,922.48	27,148.41	81.72	45,061.61
Arthur	—	—	—	—	—	—
Banner	1.17	—	—	6.17	—	7.88
Blaine	—	563.18	1,160.81	1,916.11	.54	3,640.10
Boone	311.75	7,236.80	13,912.07	26,844.30	883.61	49,188.53
Box Butte	105.20	54.13	—	149.74	—	309.07
Boyd	567.76	2,838.55	4,487.70	9,523.52	265.38	17,682.91
Brown	560.93	1,079.42	61.95	1,513.82	15.55	3,231.67
Buffalo	764.74	64,228.33	92,463.13	244,486.44	160.95	402,103.59
Burt	481.24	6,581.99	24,456.88	22,840.03	158.72	54,518.86
Butler	—	6,228.39	8,506.05	17,127.51	74.18	31,936.13
Cass	2,596.92	19,139.28	35,279.68	90,463.09	—	147,478.97
Cedar	558.00	5,531.73	12,001.53	21,125.11	1,749.27	40,965.64
Chase	—	—	—	—	—	—
Cherry	133.60	2,200.98	2,419.14	7,343.84	—	12,097.56
Cheyenne	—	1,055.10	2,551.80	3,337.99	—	6,944.89
Clay	81.24	3,043.89	17,211.90	23,641.54	95.40	44,073.97
Colfax	134.82	1,395.37	122.68	2,037.85	—	3,690.72
Cuming	224.57	2,118.97	4,917.00	14,912.42	73.33	22,246.29
Custer	46.62	34.48	8.28	15,207.99	16.48	15,313.85
Dakota	—	338.57	119.79	910.50	—	1,368.86
Dawes	1,097.18	13,718.11	27,565.21	53,224.96	—	95,605.46
Dawson	1,142.17	4,626.70	8,208.60	14,182.09	10.48	29,170.04
Deuel	130.42	1,881.57	2,092.57	3,429.48	—	7,534.04
Dixon	300.48	5,915.55	7,916.17	16,264.14	122.74	30,519.08
Dodge	922.10	8,630.62	25,775.09	40,803.30	450.04	76,581.15
Douglas	86,479.52	696,433.72	1,873,062.35	2,758,201.63	58,513.61	5,472,690.83
Dundy	—	306.91	1,550.57	1,074.98	—	2,932.46
Fillmore	288.08	7,331.66	25,403.28	29,867.33	79.79	62,970.14
Franklin	—	2,257.54	2,939.32	4,118.55	26.00	9,341.41
Frontier	42.76	1,307.96	1,550.72	5,967.26	—	8,868.70
Furnas	180.24	815.20	2,453.14	3,698.97	—	7,147.55
Gage	1,557.32	5,766.75	9,437.17	24,011.34	1,793.71	42,566.29
Garden	152.62	4,760.99	4,432.23	13,348.71	49.22	22,743.77
Garfield	4.12	3.00	—	4.96	2.20	14.28
Gosper	491.30	1,618.13	3,103.63	7,149.42	—	12,362.48
Grant	—	—	—	—	—	—
Greeley	82.30	3,016.63	4,755.29	11,555.27	70.85	19,480.34
Hall	266.74	7,770.07	9,304.89	18,721.48	22.98	36,086.16
Hamilton	1,258.60	9,617.28	10,854.06	39,165.30	6,319.81	67,215.05
Harlan	375.58	326.54	318.58	1,269.80	243.94	2,534.44
Hayes	901.02	—	1,898.75	2,597.70	73.98	5,471.45
Hitchcock	42.70	2,054.14	4,883.26	8,762.24	.04	15,742.38
Holt	1,512.66	16,007.44	25,040.49	54,738.53	5,541.11	102,840.23
Hooker	—	—	—	—	—	—
Howard	439.25	654.61	168.37	1,763.36	—	3,025.59
Jefferson	41.90	2,651.22	6,224.72	7,464.64	—	16,382.48
Johnson	40.42	2,292.03	4,061.98	7,130.09	—	13,524.52
Kearney	79.44	514.94	590.36	1,356.63	331.28	2,872.70
Keith	4,156.84	3,291.07	13,528.38	97,551.24	—	118,527.53
Keya Paha	45.15	538.88	826.44	2,454.22	331.07	4,195.76
Kimball	—	—	—	—	—	—
Knox	810.97	13,351.06	30,116.93	44,423.18	312.64	89,014.78
Lancaster	288.19	155.04	25.21	1,073.09	27.56	1,569.09
Lincoln	656.40	409.36	—	1,237.68	—	2,303.44
Logan	—	747.56	947.07	2,928.47	—	4,623.10
Loup	—	722.45	916.80	2,076.27	—	3,715.52
Madison	1,047.05	47,182.86	105,805.40	139,202.49	27,818.89	321,056.69
McPherson	—	—	—	—	—	—
Merrick	—	4,001.33	8,894.65	10,882.98	—	23,778.96
Morrill	43.20	869.29	542.77	2,136.31	—	3,591.57
Nance	428.80	5,457.03	11,134.31	18,811.87	136.00	35,968.01
Nemaha	—	3,130.67	1,585.09	10,342.06	—	15,057.82
Nuckolls	319.11	1,699.04	2,258.55	5,247.43	—	9,524.13
Otoe	1,320.60	2,366.80	3,524.34	3,134.84	3,219.74	13,566.32
Pawnee	478.86	5,760.10	8,850.89	14,743.08	—	29,832.93
Perkins	205.20	417.78	459.70	106.12	—	1,188.80
Phelps	78.42	3,113.79	5,101.07	6,973.27	2,546.32	17,812.87
Pierce	96.14	2,590.28	5,057.48	9,366.50	11.80	17,122.20
Platte	2,209.73	44,897.93	71,207.21	163,723.23	—	282,038.10
Polk	176.70	4,283.15	10,460.64	12,736.65	5.16	27,562.30
Red Willow	1,350.53	19,672.28	47,148.71	81,402.84	1,255.00	150,829.36
Richardson	420.96	6,683.81	9,902.60	22,020.02	473.07	39,500.46
Rock	40.40	4,308.99	3,719.81	9,349.28	—	17,418.48
Saline	679.43	7,747.01	16,917.63	25,853.31	4,130.23	55,327.61
Sarpy	4,885.39	59,078.15	106,697.13	291,259.01	—	461,919.68
Saunders	1,154.34	11,220.82	26,718.63	46,802.16	259.62	86,155.57
Scotts Bluff	2,460.33	33,828.00	65,237.12	136,361.59	844.41	259,731.45
Seward	598.80	10,950.28	20,378.93	29,965.82	—	61,893.83
Sheridan	298.26	7,168.86	16,445.20	29,294.16	8,799.21	62,005.69
Sherman	262.96	4,589.90	9,088.08	16,314.73	83.34	30,339.01
Sioux	—	1.72	—	15.93	—	17.65
Stanton	136.38	2,935.15	5,571.61	15,567.84	—	24,210.98
Thayer	375.77	568.35	785.76	1,611.05	—	3,340.93
Thomas	—	1,438.00	2,202.39	4,217.81	—	7,858.20
Thurston	376.30	1,510.98	4,283.64	5,601.24	145.46	11,917.62
Valley	—	526.04	354.92	939.70	140.48	1,961.14
Washington	2,099.85	6,505.13	12,428.20	26,963.04	1,308.11	49,304.33
Wayne	11.13	7.74	12.31	28.62	—	59.80
Webster	—	1,432.09	1,986.38	5,124.29	—	8,542.76
Wheeler	297.74	1,502.96	575.86	4,264.49	36.26	6,677.31
York	1,977.19	26,862.69	45,193.65	102,540.85	—	176,574.38
Total	\$134,649.81	\$1,287,761.48	\$3,003,212.98	\$5,080,346.71	\$129,122.40	\$9,635,093.38

Table 6

Selected Property Taxes Levied for 1981

Counties	County Taxes	Cities and Villages	Townships	Rural Fire Districts	Miscellaneous (Includes Natural Resources)
Adams	\$ 1,904,856.67	\$ 2,973,084.80	\$ 63,610.87	\$ 121,175.57	\$ 281,652.44
Antelope	756,511.42	342,477.40	121,488.14	48,446.84	40,810.28
Arthur	109,676.54	5,996.35	—	4,981.99	7,963.91
Banner	296,774.19	—	—	19,311.52	13,122.46
Blaine	130,407.61	10,705.59	—	13,034.26	4,988.05
Boone	971,463.38	297,081.84	—	46,657.94	41,151.86
Box Butte	1,268,884.13	1,231,051.76	—	88,637.06	56,692.88
Boyd	280,404.24	110,774.42	48,047.57	10,867.00	15,457.79
Brown	686,311.07	88,717.21	—	16,667.75	46,767.28
Buffalo	2,496,459.37	1,801,067.23	161,531.43	58,375.49	281,490.46
Burt	1,092,023.16	648,656.79	447,302.70	73,868.33	145,132.07
Butler	952,633.72	448,231.92	483,370.59	106,101.92	104,391.29
Cass	1,536,072.13	782,634.84	—	149,215.71	212,451.96
Cedar	865,706.07	314,184.51	—	78,082.90	225,932.10
Chase	773,839.78	348,799.34	—	26,794.67	77,720.95
Cherry	1,386,311.88	393,165.82	—	64,915.32	82,248.88
Cheyenne	1,089,566.08	455,650.55	—	76,716.92	135,215.64
Clay	645,547.91	575,342.19	39,398.39	62,247.48	115,384.18
Colfax	1,202,108.26	512,287.00	—	50,615.49	97,799.79
Cuming	800,381.33	540,525.36	491,334.87	118,987.19	118,457.84
Custer	1,761,656.46	955,274.71	655,868.98	164,415.50	212,642.61
Dakota	700,167.06	826,588.55	—	44,285.09	67,393.69
Dawes	722,226.30	599,013.50	—	32,820.92	31,608.02
Dawson	2,817,465.34	1,521,460.91	—	51,909.39	521,718.80
Deuel	499,048.69	125,815.94	—	16,762.59	27,166.23
Dixon	829,596.18	266,006.20	300,137.18	42,696.06	52,378.32
Dodge	2,100,837.29	3,237,907.90	350,547.85	133,688.86	305,888.63
Douglas	24,253,724.22	43,453,980.86	—	513,442.18	11,905,295.86
Dundy	454,314.74	141,205.52	—	25,963.56	59,644.54
Fillmore	830,390.92	502,566.48	63,198.16	60,727.50	107,501.82
Franklin	633,340.34	211,633.86	110,292.15	40,019.76	45,663.83
Frontier	570,443.83	180,073.04	—	27,299.61	56,457.36
Furnas	490,560.73	404,452.22	—	30,813.74	50,249.09
Gage	2,059,798.81	1,709,796.41	334,979.82	73,687.13	162,352.66
Garden	642,990.98	71,109.62	—	31,182.28	31,863.86
Garfield	233,851.52	78,384.93	—	4,870.46	10,173.69
Gosper	560,891.57	48,934.20	—	44,684.50	43,605.29
Grant	171,248.97	30,060.29	—	4,114.87	13,784.68
Greeley	312,670.86	100,829.44	—	31,935.17	19,098.15
Hall	3,838,349.68	3,295,946.75	3,837.05	105,096.46	321,579.62
Hamilton	940,226.51	303,475.59	—	85,143.01	150,499.24
Harian	534,340.55	152,804.27	59,128.80	48,186.57	42,792.69
Hayes	251,928.11	19,083.93	—	12,561.90	24,688.31
Hitchcock	455,565.54	254,114.12	—	24,715.94	56,027.68
Holt	1,264,123.36	512,141.82	265,960.37	134,227.83	91,477.85
Hooker	167,425.12	47,401.48	—	3,589.24	23,139.77
Howard	807,036.61	256,082.04	—	49,404.57	112,984.24
Jefferson	1,295,621.12	500,092.49	—	58,531.85	202,550.01
Johnson	616,090.87	248,433.26	—	21,819.89	47,670.11
Kearney	1,031,954.50	427,784.67	45,123.27	20,676.68	43,238.38
Keith	996,301.59	360,375.60	—	85,000.97	66,014.90
Keya Paha	216,786.55	15,472.01	—	10,459.04	12,004.92
Kimball	963,189.39	449,638.82	—	25,380.73	48,491.58
Knox	897,194.53	537,868.13	352,114.14	46,816.40	97,295.59
Lancaster	13,212,413.89	21,173,411.39	—	322,798.36	1,327,060.09
Lincoln	2,289,763.27	2,372,299.80	—	118,923.31	263,923.84
Logan	116,183.84	12,372.19	—	12,693.88	5,657.57
Loup	143,084.78	15,306.38	—	6,303.77	5,379.42
Madison	1,890,119.99	2,734,493.81	—	116,125.23	334,677.07
McPherson	70,493.66	—	—	3,404.63	6,676.99
Merrick	1,020,036.55	376,639.99	87,541.76	82,769.66	75,001.90
Morrill	882,597.18	154,966.06	—	24,088.96	43,994.36
Nance	485,747.16	185,848.31	58,108.82	18,363.34	35,873.74
Nemaha	863,510.80	311,210.42	—	32,962.36	69,308.97
Nuckolls	799,795.40	268,074.87	—	38,246.14	60,032.86
Otoe	1,668,829.77	1,140,099.87	—	85,131.05	171,568.01
Pawnee	562,581.23	104,681.28	—	18,243.87	38,471.64
Perkins	681,716.51	174,165.84	—	42,342.28	82,420.90
Phelps	1,298,161.02	672,307.23	85,066.87	69,263.92	77,571.33
Pierce	748,816.92	305,296.87	—	37,999.77	80,571.94
Platte	2,220,992.05	1,330,571.46	334,084.01	114,455.34	131,624.98
Polk	844,992.26	326,719.28	—	77,034.08	78,835.62
Red Willow	1,019,549.89	1,049,042.50	—	48,974.67	81,219.27
Richardson	1,086,102.24	664,898.38	—	29,194.54	103,656.99
Rock	442,964.64	70,024.45	—	22,551.48	17,562.20
Saline	1,479,451.84	861,670.39	—	60,208.67	166,429.81
Sarpy	3,938,709.59	2,866,800.07	—	233,473.31	3,482,257.93
Saunders	1,731,018.20	990,090.44	523,538.12	166,796.65	265,675.50
Scotts Bluff	2,183,814.87	2,862,051.95	—	62,506.55	225,980.71
Seward	1,727,378.66	1,012,908.23	—	109,692.88	141,644.37
Sheridan	1,125,075.08	388,513.36	—	46,116.58	66,606.26
Sherman	577,919.40	211,978.96	113,148.77	27,243.12	27,029.57
Sioux	185,602.00	25,996.00	—	18,053.00	16,228.00
Stanton	513,693.10	122,705.94	—	45,744.46	232,084.06
Thayer	1,105,056.01	401,893.22	—	39,740.43	77,388.54
Thomas	152,802.52	29,677.91	—	6,842.67	20,313.22
Thurston	609,943.42	238,546.76	114,935.35	49,338.76	38,064.14
Valley	636,422.02	301,821.78	34,433.30	21,025.24	32,793.24
Washington	1,245,034.10	706,399.80	137,435.00	105,578.13	52,909.76
Wayne	781,594.50	429,897.97	—	31,576.14	90,452.40
Webster	689,774.91	204,613.18	—	20,281.68	40,920.75
Wheeler	283,360.36	8,288.55	—	23,707.81	10,445.92
York	1,639,914.76	774,232.82	—	96,770.81	174,043.81
Total	\$127,122,316.17	\$119,606,762.19	\$5,885,564.33	\$5,829,199.13	\$25,422,731.81

EDUCATION TAXES						
City and Village Schools	County or Rural High Schools	Rural Schools	Special Education	Total Education Taxes	Total Selected Taxes	Payments in Lieu of Taxes by Public Power Districts
\$ 6,933,986.53	\$ 970,416.56	\$ 473,129.50	\$ 703,572.86	\$ 9,081,105.45	\$ 14,425,485.80	\$ 30,273.15
2,656,217.84	156,441.81	397,733.70	232,643.54	3,286,595.08	4,596,329.16	45,061.61
—	673,156.06	99,795.71	30,982.90	287,220.42	415,839.21	—
509,181.30	—	—	85,191.32	758,347.38	1,087,555.55	7.88
1,660,911.36	—	975,886.94	25,379.20	534,560.50	693,696.01	3,640.10
2,428,937.82	—	962,416.04	196,681.95	2,833,480.25	4,189,835.27	49,188.57
1,097,121.61	—	59,168.11	326,136.44	3,717,490.30	6,362,756.13	309.07
632,292.27	—	779,061.20	61,031.21	1,217,320.93	1,682,871.95	17,682.91
7,709,874.12	—	1,136,435.99	116,572.52	1,527,935.99	2,366,399.30	3,231.67
2,481,440.44	—	680,946.23	626,994.25	9,473,304.36	14,272,228.34	402,103.59
2,391,416.50	—	131,343.09	219,671.42	3,382,058.09	5,789,041.14	54,518.86
6,693,473.49	—	511,594.15	267,447.52	2,790,407.21	4,885,136.65	31,936.13
2,853,112.15	—	340,634.78	418,580.49	7,623,648.13	10,304,022.77	147,478.97
1,054,744.67	716,081.17	298,039.34	201,346.48	3,395,093.41	4,878,998.99	40,965.64
1,146,926.62	1,067,280.06	642,319.90	183,492.71	2,252,357.89	3,479,512.63	—
3,127,723.90	—	565,782.18	282,999.92	3,139,526.50	5,066,168.40	12,097.56
3,171,249.43	890.64	130,010.94	360,160.40	4,073,666.48	5,830,815.67	6,944.89
1,560,400.35	832,849.88	603,995.75	320,577.33	3,622,728.34	5,060,648.49	44,073.97
1,779,122.79	—	1,541,215.85	229,282.74	3,226,528.77	5,089,339.26	3,690.72
4,150,837.02	—	1,008,838.99	267,382.55	3,587,721.17	5,657,407.78	22,246.29
3,969,942.09	—	254,548.91	307,363.01	5,467,039.07	9,216,897.28	15,313.85
1,453,626.44	—	909,082.18	221,606.85	4,446,097.85	6,084,532.24	1,368.86
5,051,815.41	—	1,687,123.56	143,085.78	2,505,794.40	3,891,463.14	95,605.46
951,855.31	—	54,090.80	557,222.89	7,296,161.86	12,208,716.30	28,170.04
2,345,051.28	—	83,577.46	119,077.70	1,125,023.81	1,793,817.26	7,534.04
7,010,683.77	1,430,561.33	1,619,322.70	137,471.58	2,566,100.32	4,056,914.26	30,519.08
104,611,537.76	428,711.30	245,677.66	619,885.62	10,680,453.42	16,809,323.95	76,581.15
1,181,021.07	40,291.47	238,847.37	5,685,257.38	110,971,184.10	191,097,627.22	5,472,090.83
3,364,285.48	—	280,839.32	125,191.66	1,585,351.57	2,266,479.93	2,932.46
1,849,381.71	—	100,759.26	254,525.30	3,899,650.10	5,464,034.98	62,970.14
2,290,061.72	—	44,468.38	156,549.30	2,106,690.27	3,147,640.21	9,341.41
2,377,090.39	—	—	164,345.92	2,498,876.02	3,333,149.86	8,868.70
7,207,712.65	—	—	173,632.43	2,550,722.82	3,526,798.60	7,147.55
130,915.04	614,954.75	541,088.83	509,113.05	7,716,825.70	12,058,040.53	42,566.29
254,211.33	632,266.29	99,298.65	144,264.98	1,431,223.60	2,208,370.34	22,743.77
1,183,335.47	—	123,673.54	35,861.90	1,021,638.17	1,348,918.77	14.28
125,104.44	276,798.37	64,469.82	130,173.52	1,437,182.53	2,135,298.09	12,362.48
1,376,812.86	—	52,622.01	48,405.40	514,778.03	733,986.84	—
9,430,507.20	1,938,128.74	1,762,160.34	86,547.34	1,515,982.21	1,980,515.83	19,480.34
4,627,274.62	—	246,903.68	896,439.07	14,027,235.35	21,592,044.91	36,086.16
1,594,434.99	—	—	404,488.94	5,031,763.56	6,511,107.91	67,215.05
808,687.20	—	—	150,531.80	1,991,870.47	2,829,123.35	2,534.44
1,990,061.00	—	46,855.94	88,396.32	897,083.52	1,205,345.77	5,472.45
2,232,524.66	547,017.83	1,125,565.92	145,485.72	2,082,402.66	2,872,825.94	15,742.38
322,105.59	—	—	295,951.12	4,201,059.53	6,468,990.76	102,840.23
2,183,198.93	—	739,808.87	30,330.89	352,436.48	593,992.09	—
2,914,346.43	—	239,461.22	129,093.57	3,052,101.37	4,277,608.83	3,025.59
1,403,576.19	—	358,000.44	252,170.80	3,405,978.45	5,462,713.42	16,382.48
2,637,208.79	—	211,219.94	132,049.74	1,893,626.37	2,827,640.50	13,524.52
3,070,514.79	—	454,219.69	261,195.81	3,109,624.54	4,678,402.04	2,872.70
1,503,955.53	381,130.40	225,638.82	230,221.14	3,754,955.62	5,262,648.68	118,527.53
3,138,045.60	718,764.20	233,455.94	30,253.42	637,022.64	891,745.16	4,195.76
48,130,621.44	—	681,556.75	225,585.38	2,681,761.05	4,168,461.57	—
8,665,875.92	1,878,096.10	—	194,838.16	3,332,883.76	5,264,172.55	89,014.78
476,077.72	—	—	2,608,475.70	51,420,653.89	87,456,337.62	1,569.09
4,587,913.59	511,621.05	—	785,642.90	11,329,614.92	16,374,525.14	2,303.44
2,890,760.98	179,724.29	1,404,473.46	36,478.86	512,556.58	659,464.06	4,623.10
1,500,181.71	229,505.82	99,348.54	31,670.40	543,291.45	713,365.80	3,714.92
1,203,134.73	—	287,142.92	529,689.66	6,522,076.71	11,597,492.81	321,056.69
2,148,529.48	—	652,794.77	30,534.11	309,606.94	390,182.22	—
2,373,279.88	—	552,638.62	201,026.71	3,608,436.43	5,250,426.29	23,778.96
3,822,936.49	—	447,550.90	195,046.74	2,348,023.22	3,453,669.78	3,591.57
1,131,221.96	—	299,527.95	126,146.20	1,881,919.55	2,665,860.92	35,968.01
1,683,910.71	477,240.90	1,133,212.89	191,915.66	2,787,996.04	4,064,988.59	15,057.82
2,821,339.81	—	176,181.48	220,342.33	2,893,150.16	4,059,299.43	9,524.13
2,347,335.97	—	931,527.13	317,064.99	5,273,214.37	8,338,843.07	13,566.32
5,707,417.36	853,616.66	124,587.65	109,285.39	1,416,688.83	2,140,666.85	29,832.93
2,599,019.42	—	766,873.36	182,240.84	2,343,392.45	3,324,037.98	1,188.80
3,313,120.95	—	53,385.62	356,630.81	4,109,497.75	6,311,868.12	17,812.87
3,020,753.65	—	370,592.93	187,385.46	2,659,309.08	3,831,994.58	17,122.20
312,946.81	283,349.82	104,133.26	537,740.21	7,865,647.59	11,997,375.43	282,038.10
3,916,542.52	—	318,188.07	220,780.42	2,873,185.46	4,200,766.70	27,662.30
17,475,761.18	—	943,485.34	216,335.00	3,900,548.88	6,099,335.21	150,829.36
5,032,451.43	—	1,624,123.49	287,156.11	3,479,879.73	5,363,731.88	39,500.46
8,171,097.86	—	1,789,610.62	85,284.39	785,714.28	1,338,817.05	17,418.48
4,620,831.05	—	156,841.45	314,998.41	4,549,729.00	7,117,489.71	55,327.61
765,778.77	173,290.67	1,147,114.90	956,266.72	19,375,513.24	29,896,754.14	461,919.68
1,099,392.07	277,120.00	551,944.76	445,704.18	7,102,279.10	10,779,398.01	86,155.57
1,203,064.73	—	549,804.00	759,037.08	10,719,745.56	16,054,099.64	259,731.45
3,138,784.76	—	897,775.95	305,421.17	5,830,936.67	8,074,717.81	61,893.83
72,572.29	223,525.63	289,173.55	181,094.15	2,672,784.49	3,893,589.77	62,005.69
2,116,708.86	—	108,926.83	106,783.66	1,758,120.49	2,715,440.31	30,339.01
1,670,685.94	—	43,610.55	69,419.00	896,343.00	1,142,222.00	18.00
4,279,632.18	124,667.73	306,074.48	153,169.82	2,254,010.50	3,168,238.06	24,210.98
2,227,631.82	—	637,414.97	248,867.97	3,676,826.28	5,300,904.48	3,340.93
1,832,644.83	—	598,462.88	28,646.74	433,671.49	643,307.81	7,858.20
5,436,283.48	—	655,908.26	102,149.41	2,262,468.82	3,313,297.25	11,917.62
—	—	341,127.17	123,186.94	2,099,947.36	3,126,442.94	1,961.14
—	—	—	285,570.91	5,327,285.79	7,574,642.58	49,304.33
—	—	—	193,690.54	3,019,965.24	4,353,486.25	59.80
—	—	—	162,634.38	1,995,279.21	2,950,869.73	8,542.76
—	—	—	59,860.80	715,769.06	1,041,571.70	6,677.31
—	—	—	396,381.83	6,173,792.48	8,858,754.68	176,574.38
\$400,326,098.40	\$16,637,499.53	\$42,598,395.11	\$30,613,207.84	\$490,175,200.88	\$774,041,774.51	\$9,635,094.18

Table 7

Actual Value as Set by State Board of Equalization for 1981

Counties	ACTUAL VALUE			
	From Abstract	Franchise	Railroads	Total County
Adams	\$ 759,597,405	\$ 596,346	\$ 13,406,198	\$ 773,599,949
Antelope	294,270,193	254,515	1,119,863	295,644,571
Arthur	36,403,541	44,873	—	36,448,414
Banner	74,348,140	47,283	—	74,395,423
Blaine	36,504,472	14,562	3,347,264	39,866,298
Boone	247,548,310	186,174	2,765,899	250,500,383
Box Butte	273,349,770	437,775	9,087,108	282,874,653
Boyd	77,204,595	88,656	—	77,293,251
Brown	147,578,604	255,655	290,366	148,124,625
Buffalo	742,009,798	924,930	27,268,514	770,203,242
Burt	285,182,074	1,109,789	917,344	287,209,207
Butler	321,852,755	139,978	4,237,079	326,279,812
Cass	485,483,494	653,533	6,139,549	492,276,576
Cedar	297,367,285	236,205	616,772	298,220,262
Chase	221,542,083	116,452	608,173	222,266,708
Cherry	280,558,029	758,127	1,110,039	282,426,195
Cheyenne	309,418,243	872,064	23,811,683	334,101,990
Clay	341,883,477	177,807	8,359,377	350,420,661
Colfax	268,914,205	209,782	8,838,503	277,962,490
Cuming	349,799,837	326,979	291,325	350,418,141
Custer	462,445,640	270,931	13,021,068	475,737,639
Dakota	305,423,316	443,444	1,445,483	307,312,243
Dawes	159,886,302	696,729	8,442,817	169,025,848
Dawson	653,295,817	683,347	23,953,963	677,933,127
Deuel	95,438,442	259,575	12,013,520	107,711,537
Dixon	189,922,785	114,488	596,149	190,633,422
Dodge	662,414,465	1,184,944	14,378,713	677,978,122
Douglas	7,002,382,005	15,239,546	32,899,449	7,050,521,000
Dundy	148,906,547	131,807	2,749,412	151,787,766
Fillmore	321,270,700	213,951	3,872,779	325,357,430
Franklin	194,816,341	144,835	1,413,906	196,375,082
Frontier	205,641,613	145,780	1,128,905	206,916,298
Furnas	215,007,015	181,187	3,278,068	218,466,270
Gage	566,641,495	1,108,797	7,632,540	575,382,832
Garden	126,991,991	96,771	3,452,450	130,541,212
Garfield	71,455,452	40,771	149,454	71,645,677
Gosper	162,694,961	100,821	710,917	163,506,699
Grant	41,050,252	24,972	4,594,462	45,669,686
Greeley	103,776,125	71,768	2,139,219	105,987,112
Hall	1,071,677,830	1,888,883	24,490,958	1,098,057,671
Hamilton	440,354,020	193,803	6,371,511	446,919,334
Harian	186,066,795	113,617	2,854,581	189,034,993
Hayes	104,493,784	32,688	406,562	104,933,034
Hitchcock	174,684,290	137,662	2,684,441	177,506,393
Holt	368,462,226	677,580	1,222,010	370,361,816
Hooker	30,281,258	12,508	5,284,388	35,578,154
Howard	201,093,387	244,045	5,773,090	207,110,522
Jefferson	275,944,661	225,820	7,330,361	283,500,842
Johnson	146,667,456	143,286	4,009,705	150,820,447
Kearney	324,628,822	206,179	2,648,474	327,483,475
Keith	245,233,740	394,916	23,570,103	269,198,759
Keya Paha	39,627,793	22,818	—	39,650,611
Kimball	187,270,094	181,172	16,771,714	204,222,980
Knox	269,288,245	163,560	—	269,451,805
Lancaster	3,685,402,952	4,338,435	19,688,521	3,709,429,908
Lincoln	869,536,075	1,348,391	51,884,773	922,769,239
Logan	45,245,293	15,262	—	45,260,555
Loup	37,869,355	13,904	—	37,883,259
Madison	663,447,599	1,120,554	2,370,122	666,938,275
McPherson	38,149,515	12,990	—	38,162,505
Merrick	289,004,180	217,256	21,988,837	311,210,273
Morrill	171,358,085	318,469	9,979,332	181,655,886
Nance	153,978,148	155,917	3,014,805	157,148,870
Nemaha	216,280,463	201,023	2,908,512	219,389,998
Nuckolls	238,095,430	170,477	3,406,078	241,671,985
Otoe	358,113,196	910,748	4,045,538	363,069,482
Pawnee	122,299,307	75,052	2,370,220	124,744,579
Perkins	211,914,600	131,254	1,554,784	213,600,638
Phelps	445,572,500	344,959	2,031,578	447,949,037
Pierce	237,816,463	320,135	835,471	238,972,069
Platte	637,163,932	530,545	14,133,253	651,827,730
Polk	267,393,145	168,722	2,898,085	270,459,952
Red Willow	335,879,325	329,207	3,075,955	339,284,487
Richardson	320,537,638	324,309	6,905,206	327,767,153
Rock	111,413,221	138,370	230,307	111,781,898
Saline	395,319,634	191,664	3,647,449	399,158,747
Sarpy	1,132,878,260	1,877,662	4,331,654	1,139,087,576
Saunders	481,883,699	351,342	7,058,007	489,293,048
Scotts Bluff	649,749,570	918,478	9,596,442	660,264,490
Seward	388,215,590	257,279	7,030,914	395,503,783
Sheridan	205,107,360	440,132	7,438,728	212,986,220
Sherman	126,931,425	123,493	4,320,431	131,375,349
Sioux	73,653,522	236,661	2,628,425	76,518,608
Stanton	197,769,399	143,094	208,480	198,120,973
Thayer	272,881,858	196,627	6,996,077	280,074,562
Thomas	27,846,287	13,670	6,724,208	34,584,165
Thurston	140,308,518	206,663	904,576	141,419,757
Valley	148,994,754	91,263	2,304,290	151,390,307
Washington	333,599,427	380,805	236,975	334,217,207
Wayne	238,635,520	256,994	—	238,892,514
Webster	176,718,799	139,015	2,333,294	179,191,108
Wheeler	75,457,124	24,960	—	75,482,084
York	505,129,277	444,328	5,492,309	511,065,914
Total	\$36,633,602,420	\$50,774,595	\$578,079,864	\$37,262,456,879

Valuation of All Personal Property for 1981

Table 8

Counties	Personal Property	Special Schedules	Property Assessed by State Board	All Personal Property
Adams	\$ 36,537,035	\$ 60,980,650	\$ 14,002,544	\$ 111,520,229
Antelope	5,575,385	20,517,348	1,374,378	27,467,111
Arthur	288,740	1,616,025	44,873	1,949,638
Banner	835,295	15,519,335	47,283	16,401,913
Blaine	343,692	1,737,587	3,361,826	5,443,105
Boone	3,936,705	17,092,790	2,952,873	23,981,568
Box Butte	14,835,790	25,938,435	9,524,883	50,299,108
Boyd	1,432,668	7,140,027	88,656	2,661,351
Brown	2,337,785	11,716,269	546,021	14,600,075
Buffalo	41,382,888	69,527,129	28,193,444	139,103,461
Burt	5,558,980	27,173,644	2,027,133	34,759,757
Butler	11,028,600	20,685,710	4,427,057	36,141,367
Cass	25,758,740	45,684,899	6,793,082	78,236,721
Cedar	6,380,295	24,334,625	852,977	31,567,897
Chase	7,741,568	16,658,075	724,625	25,124,268
Cherry	2,747,834	24,504,184	1,868,166	29,120,184
Cheyenne	10,910,213	42,550,354	24,683,747	78,144,314
Clay	10,822,178	15,274,889	8,537,184	34,634,251
Colfax	6,354,940	17,111,155	9,048,285	32,514,380
Cuming	7,365,203	27,568,749	618,304	35,552,256
Custer	12,089,495	32,988,510	13,291,999	58,370,004
Dakota	15,728,377	30,250,473	1,888,927	47,867,777
Dawes	4,237,333	20,808,087	9,139,546	34,184,966
Dawson	37,761,087	52,263,403	24,637,310	114,661,800
Deuel	4,170,157	10,736,242	12,273,095	27,179,494
Dixon	2,624,995	12,264,960	710,637	15,600,592
Dodge	24,943,665	71,871,085	15,563,657	112,378,407
Douglas	456,473,210	809,636,855	48,138,995	1,314,249,060
Dundy	2,670,430	9,794,600	2,881,219	15,346,249
Fillmore	7,162,875	18,567,085	4,086,730	29,816,690
Franklin	3,982,555	12,469,428	1,558,741	18,010,724
Frontier	4,551,045	10,551,358	1,274,685	16,377,088
Furnas	4,277,935	13,959,970	3,459,255	21,697,160
Gage	27,869,735	53,209,015	8,741,337	89,820,087
Garden	2,467,931	7,993,609	3,549,221	14,010,761
Garfield	1,294,815	5,165,502	190,225	6,650,542
Gosper	10,068,603	6,488,553	811,738	17,368,894
Grant	476,345	2,959,807	4,619,434	8,055,586
Greeley	2,269,150	6,878,970	2,210,987	11,359,107
Hall	67,203,570	93,852,620	26,379,841	187,436,031
Hamilton	15,307,580	21,187,339	6,565,314	43,060,233
Harlan	3,843,625	10,353,507	2,968,198	17,165,330
Hayes	1,362,090	4,375,322	439,250	6,176,662
Hitchcock	3,401,730	9,273,413	2,822,103	15,497,246
Holt	7,699,790	28,107,373	1,899,590	37,706,753
Hooker	468,703	1,849,350	5,296,896	7,614,949
Howard	3,680,710	14,466,425	6,017,135	24,164,270
Jefferson	8,064,562	21,098,681	7,556,181	36,719,424
Johnson	3,741,230	11,650,911	4,152,991	19,545,132
Kearney	13,325,250	16,200,509	2,854,653	32,380,412
Keith	15,802,310	23,903,570	23,965,019	63,670,899
Keya Paha	559,165	3,243,008	22,818	3,824,991
Kimball	15,526,757	18,378,586	16,952,886	50,858,229
Knox	3,665,275	17,168,855	163,560	20,997,690
Lancaster	236,174,914	366,579,400	24,026,956	626,781,270
Lincoln	54,948,745	81,884,865	53,233,164	190,066,774
Logan	496,518	1,713,027	15,262	2,224,807
Loup	493,450	1,447,000	13,904	1,954,354
Madison	42,651,440	69,963,465	3,490,676	116,105,581
McPherson	510,774	1,903,368	12,990	2,427,132
Merrick	11,723,340	14,168,430	22,206,093	48,097,863
Morrill	5,232,845	19,802,510	10,297,801	35,333,156
Nance	3,195,139	10,559,994	3,170,722	16,925,855
Nemaha	5,739,305	16,193,103	3,109,535	25,041,943
Nuckolls	5,175,700	14,003,595	3,576,555	22,755,850
Otoe	11,390,690	33,324,291	4,956,286	49,671,267
Pawnee	2,467,355	8,527,222	2,445,272	13,439,849
Perkins	8,237,995	11,569,115	1,686,038	21,493,148
Phelps	26,680,405	29,208,270	2,376,537	58,265,212
Pierce	3,535,445	17,445,823	1,152,606	22,136,874
Platte	46,699,918	60,528,899	14,663,798	121,892,615
Polk	6,668,715	14,073,265	3,066,807	23,808,787
Red Willow	15,864,823	24,533,092	3,405,162	43,803,077
Richardson	9,187,666	18,716,818	7,229,515	35,133,999
Rock	2,179,280	4,594,996	368,677	7,442,953
Saline	15,683,080	21,840,389	3,839,113	41,362,582
Sarpy	31,781,603	116,952,791	6,209,316	154,943,710
Saunders	18,833,671	38,600,273	7,409,349	64,843,293
Scotts Bluff	38,567,920	70,826,275	10,514,920	119,909,115
Seward	13,480,870	27,032,498	7,288,193	47,801,561
Sheridan	4,896,355	18,617,278	7,878,860	31,392,493
Sherman	3,781,850	9,059,840	4,443,924	17,285,614
Sioux	801,132	7,879,265	2,865,086	11,545,483
Stanton	15,310,900	13,061,189	351,574	28,723,663
Thayer	8,230,965	18,017,706	7,192,704	33,441,375
Thomas	651,560	2,754,707	6,737,878	10,144,145
Thurston	3,649,197	12,453,036	1,111,239	17,213,472
Valley	3,947,870	11,041,244	2,395,553	17,384,667
Washington	8,967,045	31,481,675	617,780	41,066,500
Wayne	4,086,055	16,572,275	256,994	20,915,324
Webster	2,237,895	10,837,299	2,472,309	15,547,503
Wheeler	325,978	2,129,165	24,960	2,480,103
York	16,756,748	27,839,441	5,936,637	50,532,826
Total	\$1,682,191,775	\$3,255,335,754	\$628,854,459	\$5,566,381,988

Table 9

Valuation of All Real Estate, Oil and Mineral Interest for 1981

Counties	Real Estate Rural	Real Estate Urban	Oil & Mineral Interest	All Real Estate & Oil & Mineral Interest
Adams	\$ 323,928,500	\$ 338,151,220	\$ —	\$ 662,079,720
Antelope	225,162,070	43,015,390	—	268,177,460
Arthur	33,750,588	748,188	—	34,498,776
Banner	45,058,585	—	12,934,925	57,993,510
Blaine	32,964,570	1,458,523	—	34,423,193
Boone	189,108,385	37,410,430	—	226,518,815
Box Butte	132,428,530	100,147,015	—	232,575,545
Boyd	56,818,790	11,813,110	—	68,631,900
Brown	97,371,060	36,153,490	—	133,524,550
Buffalo	352,738,726	278,361,055	—	631,099,781
Burt	202,900,265	49,549,185	—	252,449,450
Butler	241,945,350	48,193,095	—	290,138,445
Cass	304,868,905	109,170,950	—	414,039,855
Cedar	223,621,330	43,031,035	—	266,652,365
Chase	165,041,179	32,099,261	2,000	197,142,440
Cherry	207,906,737	45,399,274	—	253,306,011
Cheyenne	143,844,842	76,821,580	36,091,254	255,957,676
Clay	263,026,910	52,759,500	—	315,786,410
Colfax	181,119,315	64,328,675	120	245,448,110
Cuming	244,155,830	70,710,055	—	314,865,885
Custer	339,611,690	77,755,945	—	417,367,635
Dakota	125,063,906	134,380,560	—	259,444,466
Dawes	69,686,867	65,154,015	—	134,840,882
Dawson	376,502,485	186,364,585	4,257	563,271,327
Deuel	67,213,775	13,253,070	65,198	80,532,043
Dixon	143,201,915	31,830,915	—	175,032,830
Dodge	261,355,885	304,243,830	—	565,599,715
Douglas	1,377,030,270	4,359,241,670	—	5,736,271,940
Dundy	119,796,712	10,931,105	5,714,200	136,441,517
Fillmore	240,867,525	54,673,215	—	295,540,740
Franklin	157,500,443	20,863,915	—	178,364,358
Frontier	172,026,495	16,281,355	2,231,360	190,539,210
Furnas	163,284,515	33,397,495	87,100	196,769,110
Gage	274,410,290	211,152,455	—	485,562,745
Garden	102,236,415	14,166,325	127,711	116,530,451
Garfield	50,849,000	14,146,135	—	64,995,135
Gosper	136,725,040	9,412,765	—	146,137,805
Grant	35,931,445	1,682,655	—	37,614,100
Greeley	81,630,395	12,997,610	—	94,628,005
Hall	381,631,110	528,990,530	—	910,621,640
Hamilton	343,969,376	59,869,725	—	403,859,101
Harrison	149,151,720	21,624,260	1,093,683	171,869,663
Hayes	94,889,707	3,866,665	—	98,756,372
Hitchcock	114,913,665	19,435,705	27,659,777	162,009,147
Holt	261,096,848	71,558,215	—	332,655,063
Hooker	22,220,620	5,742,585	—	27,963,205
Howard	152,702,335	30,243,917	—	182,946,252
Jefferson	189,172,110	57,609,308	—	246,781,418
Johnson	109,464,575	21,810,740	—	131,275,315
Kearney	245,586,908	49,516,155	—	295,103,063
Keith	125,869,775	79,653,985	4,100	205,527,860
Keya Paha	32,274,140	3,551,480	—	35,825,620
Kimball	80,107,176	39,032,465	34,225,110	153,364,751
Knox	193,797,810	54,656,305	—	248,454,115
Lancaster	471,205,903	2,611,442,735	—	3,082,648,638
Lincoln	331,300,430	401,365,875	16,160	732,702,465
Logan	39,624,343	3,410,765	640	43,035,748
Loup	34,187,775	1,741,130	—	35,928,905
Madison	242,780,559	308,052,135	—	550,832,694
McPherson	34,907,369	828,004	—	35,735,373
Merrick	218,047,940	45,064,470	—	263,112,410
Morrill	113,984,270	28,374,465	5,600,995	146,322,730
Nance	114,084,185	26,138,830	—	140,223,015
Nemaha	152,840,970	41,507,085	—	194,348,055
Nuckolls	183,373,050	35,543,085	—	218,916,135
Otoe	192,364,865	121,033,350	—	313,398,215
Pawnee	100,029,114	11,275,616	—	111,304,730
Perkins	171,077,750	21,029,740	—	192,107,490
Phelps	299,514,945	90,168,880	—	389,683,825
Pierce	170,661,125	46,174,070	—	216,835,195
Platte	271,124,365	258,810,750	—	529,935,115
Polk	217,285,370	29,365,795	—	246,651,165
Red Willow	144,673,928	124,366,007	26,441,475	295,481,410
Richardson	206,285,847	84,871,170	1,476,137	292,633,154
Rock	91,958,870	12,380,075	—	104,338,945
Salline	258,384,900	99,411,265	—	357,796,165
Sarpy	543,043,371	441,100,495	—	984,143,866
Saunders	330,109,995	94,339,760	—	424,449,755
Scotts Bluff	215,381,563	321,337,392	3,636,420	540,355,375
Seward	249,849,362	97,852,860	—	347,702,222
Sheridan	139,041,618	42,552,109	—	181,593,727
Sherman	98,496,710	15,593,025	—	114,089,735
Sioux	62,206,015	2,767,110	—	64,973,125
Stanton	151,203,965	18,193,345	—	169,397,310
Thayer	205,089,292	41,543,895	—	246,633,187
Thomas	21,205,895	3,234,125	—	24,440,020
Thurston	100,383,560	23,822,725	—	124,206,285
Valley	98,354,335	35,651,305	—	134,005,640
Washington	191,772,245	101,378,462	—	293,150,707
Wayne	156,364,285	61,612,905	—	217,977,190
Webster	140,294,375	23,349,230	—	163,643,605
Wheeler	70,935,012	2,066,969	—	73,001,981
York	339,063,692	121,469,396	—	460,533,088
Total	\$17,631,666,173	\$13,906,996,096	\$157,412,622	\$31,696,074,891

Actual Value of Personal Property for 1981

Table 10

Counties	Furniture, Fixtures, Tools & Equipment	Portable Buildings	Improvements on Leased Land	Boats, Motors, Airplanes & Unlicensed Motor Vehicles	Mobile Homes	Total Actual Value
Adams	\$ 20,966,730	\$ 15,170	\$ 8,210,895	\$ 3,447,850	\$ 3,896,390	\$ 36,537,035
Antelope	2,287,910	18,905	1,902,780	835,830	529,960	5,575,385
Arthur	46,610	38,600	47,780	86,950	68,800	288,740
Banner	291,150	2,150	250,430	70,740	220,825	835,295
Blaine	42,244	—	142,935	36,208	122,305	343,692
Boone	1,383,905	97,875	2,052,990	182,800	219,135	3,936,705
Box Butte	8,425,955	2,920	2,280,970	559,090	3,566,855	14,835,790
Boyd	442,666	11,916	375,588	81,691	520,807	1,432,668
Brown	965,090	1,310	429,415	299,030	642,940	2,337,785
Buffalo	19,237,427	27,424	14,497,827	2,348,880	5,271,330	41,382,888
Burt	2,244,377	45,680	1,759,575	719,796	789,552	5,558,980
Butler	2,621,350	22,150	7,072,305	241,200	1,071,595	11,028,600
Cass	9,613,900	30,455	13,717,765	641,455	1,755,165	25,758,740
Cedar	3,213,615	64,270	2,129,890	227,905	744,615	6,380,295
Chase	3,016,550	—	3,182,263	648,010	894,745	7,741,568
Cherry	980,260	26,560	398,234	496,569	846,211	2,747,834
Cheyenne	8,081,140	385	1,125,198	592,678	1,110,812	10,910,213
Clay	3,411,290	19,034	5,894,249	844,163	653,442	10,822,178
Colfax	3,654,625	—	1,685,670	152,350	862,295	6,354,940
Cuming	5,286,605	189,048	1,189,381	248,285	451,884	7,365,203
Custer	5,720,425	5,430	3,953,220	699,380	1,677,040	12,089,495
Dakota	11,831,846	—	1,347,373	426,678	2,122,480	15,728,377
Dawes	1,651,393	68,480	542,380	105,835	1,869,245	4,237,333
Dawson	16,090,693	114,095	16,756,030	1,857,714	2,942,555	37,761,087
Deuel	763,450	151,915	2,932,760	189,757	132,275	4,170,157
Dixon	952,510	—	777,675	128,225	766,585	2,624,995
Dodge	16,183,080	1,387,165	114,950	5,733,380	1,525,090	24,943,665
Douglas	404,670,245	—	10,150,650	26,827,280	14,825,035	456,473,210
Dundy	841,980	133,270	927,880	238,215	529,085	2,670,430
Fillmore	2,673,840	19,580	3,751,195	366,825	351,435	7,162,875
Franklin	686,503	—	2,642,440	316,640	336,972	3,982,555
Frontier	849,785	34,805	2,837,565	210,625	618,265	4,551,045
Furnas	1,608,750	25,775	2,072,050	284,620	286,740	4,277,935
Gage	18,075,945	96,660	7,068,065	999,305	1,629,760	27,869,735
Garden	927,067	2,485	616,989	590,945	330,445	2,467,931
Garfield	744,517	1,415	305,780	45,008	198,095	1,294,815
Gosper	807,872	38,875	8,615,620	121,886	484,350	10,068,603
Grant	90,920	8,180	79,175	80,000	218,070	476,345
Greeley	512,850	34,920	1,216,130	49,480	455,770	2,269,150
Hall	42,283,440	47,380	15,823,100	3,623,850	5,425,800	67,203,570
Hamilton	3,312,680	220	10,213,065	591,580	1,190,035	15,307,580
Harlan	898,805	1,800	2,240,470	403,730	298,820	3,843,625
Hayes	852,310	6,180	156,690	253,365	93,545	1,362,090
Hitchcock	690,585	27,605	1,688,580	201,930	793,030	3,401,730
Holt	3,133,330	122,660	2,339,515	586,525	1,517,760	7,699,790
Hooker	167,434	—	56,855	34,115	210,299	468,703
Howard	1,204,165	9,580	1,721,045	306,890	439,030	3,680,710
Jefferson	5,279,887	31,968	1,920,365	533,794	298,548	8,064,562
Johnson	2,025,660	55,420	1,325,150	87,015	247,985	3,741,230
Kearney	4,150,520	—	7,612,415	601,455	960,860	13,325,250
Keith	5,824,720	—	5,468,995	1,398,720	3,109,875	15,802,310
Keya Paha	122,149	31,811	90,356	60,285	254,564	559,165
Kimball	10,855,139	22,729	2,744,434	984,195	920,260	15,526,757
Knox	1,676,560	36,900	782,565	228,830	940,420	3,665,275
Lancaster	170,428,142	—	40,059,922	11,630,175	13,996,675	236,174,914
Lincoln	19,058,200	9,090	25,711,515	3,128,950	7,040,990	54,948,745
Logan	142,212	—	296,157	33,150	24,999	496,518
Loup	205,650	7,150	130,600	66,225	83,825	493,450
Madison	33,071,030	114,050	5,096,505	1,864,715	2,505,140	42,651,440
McPherson	12,655	—	282,520	25,750	189,849	510,774
Merrick	3,240,405	38,900	7,198,125	280,045	965,865	11,723,340
Morrill	2,018,945	10,230	1,712,850	343,765	1,147,055	5,232,845
Nance	995,969	68,130	1,827,575	143,445	160,020	3,195,139
Nemaha	3,088,143	3,102	1,996,360	124,765	526,935	5,739,305
Nuckolls	1,903,600	—	2,893,825	179,355	198,920	5,175,700
Otoe	6,641,905	—	2,360,375	602,055	1,786,355	11,390,690
Pawnee	1,329,290	52,800	770,960	115,940	198,365	2,467,355
Perkins	1,248,900	—	4,494,595	1,900,215	594,285	8,237,995
Phelps	15,437,465	29,830	7,810,120	1,621,275	1,781,715	26,680,405
Pierce	1,414,020	106,215	970,805	200,695	843,710	3,535,445
Platte	33,604,671	2,108	10,112,347	748,602	2,232,190	46,699,918
Polk	1,224,070	—	5,162,360	111,315	170,970	6,668,715
Red Willow	7,292,000	—	5,632,200	927,246	2,013,177	15,864,823
Richardson	4,541,031	300	3,488,390	411,675	746,270	9,187,666
Rock	839,480	20,305	554,105	401,115	364,275	2,179,280
Saline	9,841,215	4,555	4,371,630	453,955	1,011,725	15,683,080
Sarpy	24,310,509	19,929	4,011,986	1,315,227	2,123,952	31,781,603
Saunders	5,345,551	—	12,235,659	517,534	734,927	18,833,671
Scotts Bluff	24,943,335	2,265	5,590,310	2,943,825	5,088,185	38,567,920
Seward	6,483,380	106,595	5,484,905	536,185	869,805	13,480,870
Sheridan	1,920,201	28,193	992,157	592,131	1,363,673	4,896,355
Sherman	565,890	—	2,387,895	167,225	660,840	3,781,850
Sioux	185,168	5,245	119,364	108,535	382,820	801,132
Stanton	14,117,975	75,825	394,035	93,480	629,585	15,310,900
Thayer	3,648,420	575	3,650,190	484,460	447,320	8,230,965
Thomas	215,360	1,770	103,115	117,275	214,040	651,560
Thurston	1,818,290	19,018	1,028,805	190,270	592,814	3,649,197
Valley	1,233,040	15,175	1,638,940	310,295	750,420	3,947,870
Washington	5,391,585	4,255	2,093,200	884,760	593,245	8,967,045
Wayne	1,997,955	85	940,705	282,600	864,710	4,086,055
Webster	1,112,248	7,823	708,734	118,114	290,976	2,237,895
Wheeler	160,010	—	828	57,495	107,645	325,978
York	8,711,228	—	6,627,515	722,079	695,926	16,756,748
Total	\$1,084,173,797	\$3,918,673	\$370,179,851	\$96,685,475	\$127,233,979	\$1,682,191,775

Table 11

Actual Value of Miscellaneous Schedules for 1981

Counties	Elec. Lighting, Heating, & Power Co.'s	Telephone Co.'s	Transmission Co.'s	Telegraph Co.'s	Property of Pipeline Co.'s	Motor Vehicle Values (est.)	County Total
Adams	\$ —	\$ 10,804,510	\$ —	\$ 31,585	\$ 3,999,385	\$ 46,145,170	\$ 60,980,650
Antelope	—	3,653,944	—	—	624,289	16,239,115	20,517,348
Arthur	281,303	47,242	—	—	—	1,287,480	1,616,025
Banner	433,695	380,785	7,393,175	3,005,615	1,100,515	3,205,550	15,519,335
Blaine	—	383,385	—	—	—	1,354,202	1,737,587
Boone	—	2,466,845	—	—	1,282,320	13,343,625	17,092,790
Box Butte	914,850	7,482,985	—	22,420	598,620	16,919,560	25,938,435
Boyd	275,015	358,760	1,446,328	—	—	5,059,924	7,140,027
Brown	—	3,576,543	—	191	174,060	7,965,475	11,716,269
Buffalo	1,084,731	13,448,781	502,498	19,294	1,936,850	52,534,975	69,527,129
Burt	—	8,877,063	—	506	2,955,460	15,340,615	27,173,644
Butler	—	3,757,462	—	1,043	772,415	16,154,790	20,685,710
Cass	292,805	6,630,055	—	8,337	10,279,727	28,473,975	45,684,899
Cedar	—	5,265,895	—	—	823,545	18,245,185	24,334,625
Chase	1,423,316	1,688,639	—	1,020	781,620	12,763,480	16,658,075
Cherry	524,535	8,483,847	20,770	646	—	15,474,386	24,504,184
Cheyenne	417,039	9,761,092	8,861,146	12,457	5,394,455	18,104,165	42,550,354
Clay	—	3,258,256	—	462	1,206,541	10,809,630	15,274,889
Colfax	—	3,768,990	—	3,440	728,600	12,610,125	17,111,155
Cuming	—	4,963,288	—	3,820	553,012	22,048,629	27,568,749
Custer	—	5,197,555	—	2,060	447,045	27,341,850	32,988,510
Dakota	433,054	5,525,539	—	6,437	1,400,256	22,885,187	30,250,473
Dawes	99,439	8,270,245	—	7,783	538,530	11,892,090	20,808,087
Dawson	—	8,791,284	—	14,600	2,882,505	40,575,014	52,263,403
Deuel	26,259	1,434,632	38,890	114	3,968,115	5,268,232	10,736,242
Dixon	186,360	2,201,225	—	230	197,245	9,679,900	12,264,960
Dodge	945,705	15,340,930	—	39,290	2,411,430	53,133,730	71,871,085
Douglas	—	195,846,635	—	3,571,810	18,431,460	591,786,950	809,636,855
Dundy	1,825	2,114,635	16,755	44,660	1,436,790	6,179,935	9,794,600
Fillmore	243,653	3,140,646	—	253	1,246,353	13,936,180	18,567,085
Franklin	84,685	2,080,789	—	44,390	1,307,935	8,951,629	12,469,428
Frontier	—	2,013,063	—	—	1,331,020	7,207,275	10,551,358
Furnas	—	2,446,775	—	—	708,175	10,805,020	13,959,970
Gage	994,385	7,652,550	—	65,010	15,072,240	29,424,830	53,209,015
Garden	75,782	1,526,195	67,813	1,869	672,250	5,649,700	7,993,609
Garfield	13,111	1,256,706	—	—	67,345	3,828,340	5,165,502
Gosper	—	1,031,703	—	44,390	918,075	4,494,385	6,488,553
Grant	212,172	463,770	86,440	—	—	2,197,425	2,959,807
Greeley	—	1,466,440	—	—	215,850	5,196,680	6,878,970
Hall	1,947,870	26,562,500	—	87,130	1,225,660	64,029,460	93,852,620
Hamilton	1,216,096	3,006,457	—	1,161	293,755	16,669,870	21,187,339
Harlan	—	1,809,249	—	44,390	975,328	7,524,540	10,353,507
Hayes	16,480	764,305	—	—	—	3,594,537	4,375,322
Hitchcock	—	2,271,243	—	49,842	413,713	6,538,615	9,273,413
Holt	737,570	9,189,402	—	4,891	840,275	17,335,235	28,107,373
Hooker	5,115	344,235	—	—	—	1,500,000	1,849,350
Howard	—	3,662,820	314,660	1,605	158,135	10,329,205	14,466,425
Jefferson	887,809	3,156,479	—	6,045	2,631,135	14,417,213	21,098,681
Johnson	—	2,849,694	—	108	775,939	8,025,170	11,650,911
Kearney	4,169	2,967,721	4,605	2,074	1,190,725	12,031,215	16,200,509
Keith	1,149,530	4,407,060	—	27,470	2,399,815	15,919,695	23,903,570
Keya Paha	2,160	764,813	—	—	—	2,476,035	3,243,008
Kimball	763,918	1,748,841	1,541,936	89,556	2,791,115	11,443,220	18,378,586
Knox	52,700	4,000,035	—	—	284,250	12,831,870	17,168,855
Lancaster	9,801,125	91,037,840	—	295,490	4,676,945	260,768,000	366,579,400
Lincoln	1,742,220	16,774,060	—	81,835	2,922,120	60,364,630	81,884,865
Logan	—	384,027	—	—	—	1,329,000	1,713,027
Loup	—	444,585	—	—	2,415	1,000,000	1,447,000
Madison	—	17,953,745	—	27,000	2,060,820	49,921,907	69,963,465
McPherson	16,426	330,717	—	—	1,556,225	9,716,840	1,903,368
Merrick	—	3,383,225	—	7,820	1,060,545	9,716,840	14,168,430
Morrill	1,528,955	4,218,150	68,095	600	1,454,540	12,532,170	19,802,510
Nance	—	2,269,041	—	—	421,065	7,869,888	10,559,994
Nemaha	275,505	3,367,890	—	45,217	695,986	11,808,505	16,193,103
Nuckolls	—	2,871,035	—	45,240	1,181,715	9,905,605	14,003,595
Otoe	—	6,754,641	—	4,162	7,319,018	19,246,470	33,324,291
Pawnee	154,080	1,645,310	57,515	44,390	65,956	6,559,971	8,527,222
Perkins	1,157,935	1,593,860	106,705	1,185	727,375	7,982,055	11,569,115
Phelps	—	3,523,190	—	170	3,371,735	22,313,175	29,208,270
Pierce	60,407	3,583,246	—	—	643,270	13,158,900	17,445,823
Platte	1,162,055	10,183,127	—	21,457	461,447	48,700,813	60,526,899
Polk	—	2,875,654	—	2,974	726,987	10,467,650	14,073,265
Red Willow	1,061,380	5,500,933	—	53,576	161,876	17,755,327	24,533,092
Richardson	—	3,967,391	—	46,765	1,202,662	13,500,000	18,716,816
Rock	—	993,163	—	647,204	232,955	3,021,674	4,894,925
Saline	448,822	4,413,072	—	—	371,230	16,607,265	21,840,389
Sarpy	2,248,405	31,460,562	—	17,499	308,876	82,917,449	116,952,791
Saunders	203,933	6,333,121	—	5,471	3,041,283	29,016,465	38,600,273
Scottsbluff	5,813,630	14,602,635	2,502,455	56,675	344,460	47,506,420	70,826,275
Seward	—	5,989,319	—	5,733	813,306	20,224,140	27,032,498
Sheldon	213,885	6,589,649	—	2,494	359,245	11,452,005	18,617,278
Sherman	—	2,051,885	—	—	301,305	6,706,650	9,059,840
Sioux	486,396	2,366,355	—	—	80,485	4,946,029	7,879,265
Stanton	231,801	1,857,689	—	—	39,969	10,931,730	13,061,189
Thayer	—	3,029,718	—	48,258	1,397,960	13,541,770	18,017,706
Thomas	—	374,707	—	—	2,380,000	—	2,754,707
Thurston	84,670	3,051,836	—	2,519	1,523,045	7,790,966	12,453,036
Valley	—	1,870,000	—	1,774	457,015	8,712,455	11,041,244
Washington	487,049	6,249,966	—	3,720	1,345,740	28,395,200	31,481,675
Wayne	—	3,572,485	—	405,220	675,850	11,918,720	16,572,275
Webster	466,960	2,187,244	—	44,390	792,545	7,346,160	10,837,299
Wheeler	4,395	692,225	—	—	—	1,432,545	2,129,165
York	406,606	6,188,736	—	11,374	1,473,585	19,759,140	27,839,441
Total	\$43,803,776	\$720,900,572	\$23,029,786	\$9,200,621	\$145,536,794	\$2,312,864,195	\$3,255,335,754

Number of Property Tax Schedules Returned for 1981

Table 12

Counties	Regular Schedules	Special Schedules	Total
Adams	3,000	5	3,005
Antelope	1,067	10	1,077
Arthur	85	4	89
Banner	380	12	392
Blaine	82	3	85
Boone	737	9	746
Box Butte	1,550	7	1,557
Boyd	505	3	508
Brown	583	8	591
Buffalo	3,625	15	3,640
Burt	1,312	13	1,325
Butler	757	11	768
Cass	1,808	12	1,820
Cedar	1,063	9	1,072
Chase	765	33	798
Cherry	938	10	948
Cheyenne	1,580	126	1,706
Clay	923	8	931
Colfax	969	—	969
Cuming	1,250	12	1,262
Custer	1,389	8	1,397
Dakota	1,728	7	1,735
Dawes	668	8	676
Dawson	3,339	13	3,352
Deuel	298	14	312
Dixon	832	7	839
Dodge	3,003	12	3,015
Douglas	23,728	—	23,728
Dundy	389	24	413
Fillmore	889	7	896
Franklin	527	11	538
Frontier	687	11	698
Furnas	768	8	776
Gage	2,078	1	2,079
Garden	383	13	396
Garfield	251	4	255
Gosper	683	8	691
Grant	190	4	194
Greeley	380	6	386
Hall	3,738	9	3,747
Hamilton	1,009	10	1,019
Harlan	705	13	718
Hayes	103	5	108
Hitchcock	428	143	571
Holt	1,338	12	1,350
Hooker	120	2	122
Howard	629	6	635
Jefferson	816	10	826
Johnson	567	10	577
Kearney	837	11	848
Keith	2,144	13	2,157
Keya Paha	219	20	239
Kimball	1,226	79	1,305
Knox	1,190	7	1,197
Lancaster	12,734	15	12,749
Lincoln	4,182	19	4,201
Logan	95	1	96
Loup	123	3	126
Madison	3,179	7	3,186
McPherson	94	3	97
Merrick	1,062	9	1,071
Morrill	805	74	879
Nance	378	7	385
Nemaha	723	8	731
Nuckolls	538	13	551
Otoe	1,311	13	1,324
Pawnee	512	8	520
Perkins	571	11	582
Phelps	1,384	8	1,392
Pierce	1,016	11	1,027
Platte	2,280	9	2,289
Polk	745	11	756
Red Willow	1,461	212	1,673
Richardson	877	11	888
Rock	377	6	383
Saline	1,281	5	1,286
Sarpy	3,219	11	3,230
Saunders	1,658	10	1,668
Scotts Bluff	3,807	11	3,818
Seward	1,562	8	1,570
Sheridan	974	8	982
Sherman	562	9	571
Sioux	147	10	157
Stanton	554	10	564
Thayer	857	6	863
Thomas	126	—	126
Thurston	635	8	643
Vailey	643	6	649
Washington	1,543	22	1,565
Wayne	888	11	899
Webster	378	9	387
Wheeler	81	6	87
York	1,530	11	1,541
Total	135,150	1,446	136,596

Table 13

Actual Value of Rural Real Estate for 1981

Counties	Total Agricultural Land	Agricultural Improvements	Suburban Residential, Land or Lots Unimproved	Suburban Residential, Land or Lots Improved	Suburban Residential Improvements
Adams	\$ 223,735,360	\$ 37,240,930	\$ 805,775	\$ 4,239,540	\$ 21,859,445
Antelope	193,660,000	24,988,710	126,240	548,340	3,385,885
Arthur	31,328,180	2,184,595	1,452	11,029	129,811
Banner	37,866,045	6,744,710	11,725	11,420	266,955
Blaine	28,287,016	4,527,189	—	—	—
Boone	148,895,625	30,583,965	73,230	404,990	3,629,605
Box Butte	104,585,600	14,844,820	938,645	—	4,073,190
Boye	48,835,985	7,169,985	10,970	58,435	514,325
Brown	79,214,230	11,918,850	82,990	938,060	2,165,100
Buffalo	257,074,205	38,808,100	1,296,475	3,186,008	35,637,570
Burt	171,402,095	20,674,315	—	1,411,165	2,821,195
Butler	203,352,775	33,908,445	24,455	—	—
Cass	183,067,230	33,009,200	13,876,515	13,618,120	33,832,590
Cedar	180,052,310	37,547,770	—	—	—
Chase	146,125,889	14,008,320	74,125	303,227	1,341,316
Cherry	181,110,874	26,795,863	—	—	—
Cheyenne	114,088,705	20,007,796	30,355	111,058	2,923,147
Clay	223,615,816	31,616,430	26,335	48,075	386,575
Colfax	135,252,800	31,029,450	196,570	671,385	4,401,350
Cuming	194,859,270	36,505,320	—	196,195	3,711,320
Custer	290,124,445	39,874,920	100,825	314,070	4,788,015
Dakota	71,400,016	12,687,845	841,260	2,972,500	17,056,500
Dawes	54,044,805	11,510,350	5,280	402,426	2,816,555
Dawson	296,272,737	53,776,177	604,152	1,171,337	7,367,276
Deuel	58,566,970	5,736,493	11,945	52,620	453,825
Dixon	114,078,880	20,562,185	34,165	109,445	3,890,545
Dodge	197,612,935	23,290,115	3,012,345	4,014,705	19,158,555
Douglas	77,289,400	24,729,650	43,872,470	132,690,645	802,604,560
Dundy	109,061,377	8,787,695	77,415	164,135	1,005,915
Fillmore	207,232,380	29,849,390	—	45,875	469,815
Franklin	143,060,594	12,363,630	625	154,884	1,285,610
Frontier	157,522,325	12,795,075	1,000	73,670	1,554,835
Furnas	149,352,695	13,296,725	1,180	1,790	60,805
Gage	211,904,280	45,643,130	9,250	65,565	1,438,595
Garden	92,863,435	7,971,895	—	128,425	976,835
Garfield	43,223,975	5,827,450	25,680	114,880	780,455
Gosper	115,984,415	16,547,480	56,225	335,625	2,044,245
Grant	32,868,630	2,595,655	1,525	8,605	310,885
Greeley	68,871,880	12,151,405	585	17,105	390,735
Hall	206,589,410	36,083,440	2,673,930	13,771,370	81,790,570
Hamilton	278,153,086	46,601,685	262,520	671,920	6,783,210
Harlan	131,879,130	12,466,215	252,420	605,575	3,526,200
Hayes	83,638,060	11,251,647	—	—	—
Hitchcock	111,116,155	3,797,510	—	—	—
Holt	218,148,873	32,314,450	235,600	850,155	6,549,455
Hooker	20,138,685	1,444,695	2,890	18,320	346,495
Howard	122,059,359	27,204,506	36,059	111,015	1,713,779
Jefferson	152,958,779	28,111,269	232,783	465,471	2,976,550
Johnson	92,330,565	13,847,775	—	424,445	1,540,800
Kearney	205,261,095	25,769,315	124,120	483,658	8,508,390
Keith	95,284,055	10,573,340	1,306,700	1,728,640	13,316,515
Keya Paha	25,530,830	6,694,695	9,385	1,740	37,490
Kimball	63,444,679	11,307,404	36,878	222,149	3,387,868
Knox	160,737,390	24,750,265	2,626,475	—	3,798,940
Lancaster	206,512,233	42,667,281	24,199,414	45,869,250	112,079,755
Lincoln	238,965,440	34,367,980	3,448,960	5,514,570	41,873,745
Logan	35,706,495	3,397,387	—	17,281	331,207
Loup	30,947,835	3,186,460	905	575	32,010
Madison	152,677,049	29,579,410	1,346,025	3,898,695	21,080,455
McPherson	31,007,968	3,752,964	—	3,570	142,867
Merrick	171,859,825	37,126,565	551,010	644,900	4,547,175
Morrill	89,372,870	15,931,830	161,325	418,680	3,120,600
Nance	93,109,325	17,776,840	—	76,770	1,490,205
Nemaha	124,664,470	20,909,055	35,410	628,685	3,714,960
Nuckolls	157,814,365	15,907,110	58,860	104,910	2,015,125
Otoe	147,363,170	30,771,930	—	55,230	193,665
Pawnee	88,569,249	10,357,695	72,540	110,340	772,145
Perkins	151,119,400	14,559,345	40,495	120,435	2,860,225
Phelps	251,922,980	32,043,960	16,040	576,855	5,813,505
Pierce	143,933,340	20,016,120	332,845	775,320	4,081,925
Platte	166,385,970	38,644,680	1,042,870	2,279,200	28,558,800
Polk	184,066,790	24,250,795	49,010	442,120	4,025,025
Red Willow	117,689,367	14,910,794	63,562	749,213	7,852,385
Richardson	166,717,132	32,502,615	110,770	544,340	3,009,030
Rock	76,745,925	8,824,400	140,085	260,210	2,666,550
Saline	204,956,535	29,561,935	310,320	782,480	5,176,155
Sarpy	64,575,175	14,542,846	26,060,298	70,996,516	305,198,817
Saunders	248,902,415	42,808,260	1,200,000	5,752,115	24,922,840
Scotts Bluff	101,216,553	33,239,725	1,921,171	5,802,177	51,244,720
Seward	192,820,732	33,871,565	264,440	2,031,470	11,804,275
Sheridan	104,971,690	25,384,290	212,285	465,806	5,410,395
Sherman	83,145,740	14,570,455	11,060	6,490	372,640
Sioux	51,517,070	10,680,525	2,180	6,240	—
Stanton	116,238,105	14,493,695	162,870	2,074,595	8,505,125
Thayer	184,079,452	17,947,820	81,270	222,540	1,988,915
Thomas	17,985,155	2,403,195	6,900	24,580	392,895
Thurston	86,580,610	12,605,305	27,960	87,310	417,230
Valley	79,879,180	14,976,125	94,240	314,605	1,366,975
Washington	123,301,055	51,384,465	1,794,205	3,843,180	7,869,770
Wayne	126,082,925	20,495,500	114,710	1,155,665	4,231,035
Webster	121,732,470	15,191,900	44,850	79,225	1,985,615
Wheeler	62,728,745	7,309,322	62,075	153,515	330,298
York	276,840,486	42,547,113	76,445	1,691,545	8,149,143
Total	\$12,420,321,626	\$1,971,829,536	\$138,157,009	\$346,531,015	\$1,813,438,404

Suburban Commercial, Land or Lots Unimproved	Suburban Commercial, Land or Lots Improved	Suburban Commercial Improvements	Suburban Industrial, Land or Lots Unimproved	Suburban Industrial, Land or Lots Improved	Suburban Industrial Improvements	Total Actual Value of Land & Impv. Outside Incorporated Areas
\$ 595,200	\$ 3,239,110	\$ 19,221,510	\$ 353,815	\$ 1,038,550	\$ 11,599,265	\$ 323,928,500
97,715	392,240	1,614,990	11,770	44,065	292,115	225,162,070
—	6,921	88,600	—	—	—	33,750,588
—	5,860	151,870	—	—	—	45,058,585
50,635	960	149,505	—	—	—	32,964,670
303,685	250,930	5,219,405	—	—	—	189,108,385
4,710	—	3,672,700	—	357,815	3,652,075	132,428,530
18,795	16,570	207,810	—	—	—	56,818,790
164,535	515,225	2,231,485	—	6,445	279,880	97,371,060
—	1,021,057	4,523,405	—	382,716	10,644,655	352,738,726
—	412,390	6,112,580	—	4,925	61,600	202,900,265
18,190	109,160	4,532,325	—	—	—	241,945,350
211,060	832,690	2,644,185	3,316,450	323,280	20,137,585	304,868,905
52,195	691,920	5,277,135	—	—	—	223,621,330
58,311	262,917	2,867,074	—	—	—	165,041,179
—	—	—	—	—	—	207,906,737
30,355	161,545	2,284,294	86,673	174,044	3,146,870	143,044,842
33,200	181,379	1,391,790	18,210	485,955	5,223,145	263,026,910
268,965	526,430	8,772,365	—	—	—	181,119,315
23,930	370,570	5,453,615	—	161,860	2,873,750	244,155,830
40,185	219,770	1,315,435	—	122,330	2,711,695	339,611,690
273,440	1,536,420	18,295,925	—	—	—	125,063,906
—	82,971	824,480	—	—	—	69,686,867
255,032	1,244,604	7,040,468	39,669	602,011	8,529,022	376,902,485
24,480	224,915	2,142,527	—	—	—	67,213,775
21,000	244,725	4,260,970	—	—	—	143,201,915
954,805	1,634,325	6,364,710	—	485,480	4,826,920	261,355,885
27,918,145	46,024,050	183,600,600	6,145,850	4,364,700	27,790,200	1,377,030,270
10,600	162,770	526,305	—	—	—	119,796,212
91,600	252,000	2,717,935	—	8,955	199,575	240,867,525
—	108,380	526,720	—	—	—	157,500,443
—	3,000	76,590	—	—	—	172,026,495
100	68,540	363,810	—	5,850	133,020	163,284,515
—	452,130	3,749,085	—	101,405	11,046,850	274,410,290
—	32,030	263,795	—	—	—	102,236,415
8,155	97,690	559,025	—	16,250	195,440	50,849,000
1,260	102,205	1,653,585	—	—	—	136,725,040
610	3,920	141,615	—	—	—	35,931,445
1,180	8,675	188,830	—	—	—	81,630,395
4,276,310	5,976,980	23,050,920	—	861,630	6,436,550	381,631,110
200,410	808,995	7,110,165	7,255	187,545	3,202,785	343,989,376
33,835	32,555	103,560	—	18,600	233,630	149,151,720
—	—	—	—	—	—	94,889,707
30,245	381,360	2,586,710	—	—	—	114,913,665
1,800	7,345	260,390	—	—	—	261,096,848
3,064	142,139	1,432,414	—	—	—	22,220,620
176,090	176,972	1,354,779	—	—	—	152,702,335
23,830	93,895	1,142,045	—	124,245	2,595,172	189,172,110
5,925	326,865	4,348,050	—	6,250	54,970	109,464,575
125,920	415,070	3,119,535	—	27,990	731,500	245,586,908
—	—	—	—	—	—	125,869,775
108,235	124,241	1,475,722	—	—	—	32,274,140
257,550	—	1,627,190	—	—	—	80,107,176
1,985,310	3,359,625	6,324,890	5,921,490	3,732,145	18,554,510	193,797,810
496,515	1,576,455	5,076,765	—	—	—	471,205,903
2,000	7,330	155,853	6,790	—	—	331,320,430
—	200	19,790	—	—	—	39,624,343
922,610	2,275,700	13,313,390	94,305	1,481,210	16,111,710	34,187,775
—	—	—	—	—	—	242,780,559
13,525	179,280	3,117,660	—	—	—	34,907,369
120,535	203,875	3,703,865	—	57,000	893,630	218,047,940
—	47,385	1,583,660	—	—	—	113,984,270
16,525	115,410	909,235	—	43,660	1,803,520	114,084,185
99,675	195,585	1,630,725	12,055	26,405	5,508,235	152,840,970
—	202,515	12,562,050	—	174,150	1,042,155	183,373,050
2,870	13,135	131,140	—	—	—	192,364,865
22,630	57,610	2,297,610	—	—	—	100,029,114
31,755	575,775	3,040,915	—	185,000	5,308,160	171,077,750
52,980	299,425	1,169,170	—	—	—	299,514,945
434,545	2,175,765	17,168,930	19,550	1,234,720	13,179,335	170,661,125
21,805	654,400	3,775,425	—	—	—	271,124,365
23,649	314,380	3,009,583	—	28,401	32,594	217,285,370
33,415	354,545	3,014,000	—	—	—	144,673,928
52,520	256,805	3,012,375	—	—	—	206,285,847
18,935	359,795	1,726,300	—	580,765	14,911,680	91,958,870
3,404,102	8,853,215	39,313,416	2,221,285	1,577,528	6,300,173	258,384,900
—	1,209,255	4,729,380	—	44,685	541,045	543,043,371
428,299	1,562,158	8,446,006	74,475	971,088	10,475,191	330,109,995
108,590	667,635	3,383,215	—	227,490	4,669,950	215,381,563
63,695	241,594	2,291,863	—	—	—	249,849,362
30	29,405	360,890	—	—	—	139,041,618
—	—	—	—	—	—	98,496,710
—	268,225	8,431,870	—	84,745	944,735	62,206,015
4,935	69,495	236,705	39,465	50,490	368,205	151,203,965
—	14,885	306,765	—	5,875	65,645	205,089,292
350	73,140	591,655	—	—	—	21,205,895
79,135	177,260	1,367,850	—	15,340	83,625	100,383,560
112,390	659,745	2,007,485	—	10,045	189,905	98,354,335
118,565	391,370	3,774,495	—	—	—	191,772,245
31,050	112,870	1,116,395	—	—	—	156,364,285
—	27,935	323,122	—	—	—	140,294,375
287,130	1,388,120	7,321,472	—	46,135	716,103	70,935,012
\$45,885,177	\$98,958,713	\$529,386,448	\$18,370,097	\$20,489,773	\$228,298,375	\$17,631,666,173

Table 14

Actual Value of Agricultural Real Estate for 1981

Counties	DRYLAND CROPLAND		IRRIGATED CROPLAND		RANGELAND AND MEADOW	
	No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
Adams	112,955	\$ 57,414,784	151,323	\$ 155,538,131	64,789	\$ 10,740,994
Antelope	189,956	76,167,680	150,774	86,963,220	37,842	4,611,140
Arthur			6,142	1,596,920	423,702	29,688,490
Banner	163,760	24,396,300	17,266	4,106,445	257,643	9,275,650
Blaine			11,645	3,717,424	404,147	24,543,123
Boone	150,762	60,485,845	98,308	63,120,660	124,961	15,791,935
Box Butte	226,296	40,074,990	97,759	43,523,070	307,321	20,953,555
Boyd	101,766	34,823,875	3,558	1,683,285	209,985	12,245,110
Brown	7,923	1,816,827	63,693	29,211,607	645,776	48,107,674
Buffalo	121,882	47,722,924	182,502	171,781,817	255,962	37,288,769
Burt	220,688	123,376,415	46,652	41,042,425		
Butler	210,060	106,783,595	83,590	81,935,775	15,108	2,345,335
Cass	262,798	168,785,405	1,441	1,253,535		
Cedar	288,405	124,760,155	52,706	30,030,260	12,778	1,577,600
Chase	120,444	31,421,234	160,786	92,915,178	245,799	21,550,481
Cherry	28,965	3,836,725	40,254	9,839,014	3,274,068	167,232,415
Cheyenne	465,025	92,507,290	25,763	10,635,411	208,830	10,906,757
Clay	99,227	51,427,720	168,251	165,792,061	35,979	6,284,048
Colfax	158,416	83,809,365	46,845	42,520,000	31,030	4,758,250
Cuming	310,616	173,236,160	21,593	16,802,690		
Custer	222,262	72,642,220	162,910	117,666,850	1,176,986	99,513,010
Dakota	118,192	57,946,145	10,082	8,821,541		
Dawes	136,125	22,802,550	10,890	2,597,030	608,428	28,586,015
Dawson	53,355	20,214,217	261,843	244,904,792	293,396	30,434,156
Deuel	169,658	44,219,195	17,960	9,515,270	65,158	4,793,095
Dixon	193,948	85,500,515	15,212	10,527,400	668	95,860
Dodge	212,296	130,383,560	59,567	59,028,725		
Douglas	83,566	51,125,200	10,645	10,666,200		
Dundy	113,709	35,442,179	89,828	44,100,436	338,109	29,412,812
Fillmore	157,102	75,371,450	156,389	123,612,145	37,653	7,957,135
Franklin	88,309	43,017,992	73,887	72,439,515	178,502	27,501,878
Frontier	182,650	73,445,985	52,542	45,021,105	351,204	39,030,845
Furnas	199,098	84,873,735	43,050	41,765,575	182,709	22,638,495
Gage	349,293	157,988,015	40,067	29,165,295	93,224	17,361,050
Garden	110,285	25,928,635	33,070	13,107,200	819,088	53,639,155
Garfield	11,785	3,835,565	20,785	10,378,645	307,545	28,971,600
Gosper	68,839	30,829,155	68,935	69,358,740	142,246	15,789,440
Grant			1,992	517,050	467,365	32,273,495
Greeley	70,123	16,722,965	49,801	26,227,445	228,305	25,869,650
Hall	46,410	21,446,520	173,905	166,369,220	70,423	12,358,620
Hamilton	116,752	52,532,466	210,707	225,338,940		
Harlan	114,896	54,523,495	64,203	58,771,475	131,208	18,455,740
Hayes	153,034	42,518,425	30,637	14,457,240	241,517	26,614,560
Hitchcock	212,839	70,255,915	26,225	22,556,365	186,645	18,201,180
Holt	95,734	24,781,487	218,449	90,814,843	1,036,628	102,435,214
Hooker			3,460	860,600	430,735	19,276,585
Howard	65,598	24,446,767	90,816	72,103,855	182,953	24,925,585
Jefferson	180,281	92,494,682	46,348	36,740,908	117,553	23,288,269
Johnson	132,372	64,929,130	8,656	7,471,400	1,679	327,720
Kearney	94,552	46,281,208	164,256	150,194,395	48,521	8,759,506
Keith	148,940	34,744,330	62,767	32,353,250	385,708	27,952,325
Keya Paha	29,797	3,381,770	18,124	3,338,940	412,862	18,789,540
Kimball	330,912	48,898,423	21,553	7,407,632	206,634	7,064,563
Knox	261,927	88,254,755	32,342	17,625,480		
Lancaster	307,727	169,931,797	16,545	14,319,624		
Lincoln	147,317	43,454,225	158,556	93,497,105	1,188,045	98,933,635
Logan	22,432	5,558,303	14,823	6,722,256	307,630	23,393,193
Loup	12,795	2,253,525	12,748	4,930,630	311,098	23,727,175
Madison	217,322	102,578,733	62,427	36,612,518		
McPherson	1,321	263,990	12,333	3,892,420	513,398	26,815,327
Merrick	39,566	17,616,785	154,983	139,522,955	87,104	14,561,325
Morrill	79,492	11,323,480	98,301	41,291,335	658,744	35,872,160
Nance	100,408	41,475,860	44,230	36,303,467	122,486	15,206,345
Nemaha	177,462	107,041,815	2,700	2,794,180		
Nuckolls	168,846	88,981,190	42,323	44,352,150	138,704	24,469,525
Otoe	285,289	124,906,230	1,202	828,000		
Pawnee	119,719	53,199,487	892	795,662	14,244	1,438,967
Perkins	331,359	87,530,700	101,927	56,422,225	89,224	7,160,285
Phelps	55,837	27,425,405	209,493	217,412,020	55,199	7,019,225
Pierce	175,767	78,216,060	83,065	48,054,775	29,041	2,964,770
Platte	204,751	82,605,315	115,321	68,178,990	2,981	224,290
Polk	97,634	55,507,395	113,390	116,686,755	26,934	4,823,460
Red Willow	186,416	49,082,190	51,889	35,792,887	185,480	32,745,337
Richardson	227,611	138,804,815	1,699	1,200,319		
Rock	6,551	1,385,680	66,766	27,259,580	524,932	48,032,435
Saline	202,638	120,179,510	71,868	70,087,900	67,453	12,962,055
Sarpy	83,359	52,474,632	6,915	6,400,560		
Saunders	326,454	192,440,815	43,647	39,561,630		
Scotts Bluff	40,122	6,161,441	169,163	86,266,934	204,333	8,289,691
Seward	195,599	100,411,334	83,034	76,373,929		
Sheridan	169,810	25,809,709	50,325	18,578,490	1,212,747	60,172,157
Sherman	64,804	19,932,620	57,470	35,028,425	213,941	28,176,625
Sioux	16,499	1,695,005	29,671	8,755,975	1,070,963	40,858,228
Stanton	197,528	92,949,105	19,879	13,828,790		
Thayer	159,029	79,913,711	96,593	88,208,163	89,709	15,039,181
Thomas			2,747	714,220	349,934	17,262,255
Thurston	160,847	77,453,870	4,700	4,331,004		
Valley	63,301	17,072,925	72,101	42,851,150	212,915	19,917,520
Washington	204,185	116,504,838	4,032	3,824,897		
Wayne	223,773	105,910,280	16,265	10,292,580		
Webster	132,180	60,907,285	39,196	33,209,165	171,777	27,468,020
Wheeler	6,845	1,333,800	52,819	26,057,310	284,832	35,337,145
York	103,159	58,486,792	200,084	209,420,922	28,576	5,104,200
Total	13,080,337	\$5,423,406,592	6,168,879	\$4,670,496,327	23,461,796	\$1,838,192,955

NOTE: Detail may not add to total due to rounding.

PASTURELAND		WASTELAND		TOTAL AGRICULTURAL LAND	
No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
137,867	\$ 25,885,980	2,763	\$ 41,451	331,831	\$ 223,735,360
—	—	1,599	31,980	518,038	193,660,000
—	—	4,277	42,770	434,121	31,328,180
—	—	8,765	87,650	447,434	37,866,045
42,916	9,320,290	2,646	26,469	418,440	28,287,016
—	—	7,445	176,895	424,392	148,895,625
—	—	2,270	33,985	633,646	104,585,600
—	—	5,579	83,715	320,889	48,835,985
—	—	7,812	78,122	725,205	79,214,230
—	—	18,708	280,695	579,954	257,074,205
30,232	6,938,533	3,548	44,722	301,121	171,402,095
45,393	11,951,950	2,651	53,020	357,080	203,352,775
50,414	12,847,185	7,243	181,105	321,897	183,067,230
95,620	23,648,615	1,784	35,680	451,293	180,052,310
—	—	1,167	17,519	528,198	146,125,889
—	—	41,099	164,355	3,384,386	181,110,874
—	—	533	5,334	700,151	114,088,705
—	—	5,600	111,987	309,058	223,615,916
13,441	4,124,780	2,020	40,405	251,754	135,252,800
13,504	4,601,345	8,763	219,075	354,476	194,859,270
—	—	10,221	302,365	1,572,380	290,124,445
24,754	4,575,910	2,256	56,420	155,286	71,400,016
—	—	3,947	59,210	759,391	54,044,805
—	—	6,012	90,226	623,740	296,272,737
—	—	3,949	39,410	256,726	58,566,970
74,763	17,791,600	8,280	163,505	292,873	114,078,880
30,520	8,014,075	7,232	186,575	309,616	197,612,935
10,030	3,059,690	5,759	143,905	120,549	77,289,400
—	—	4,238	105,950	545,885	109,061,377
958	262,645	1,450	29,005	353,552	207,232,380
—	—	6,747	101,209	347,445	143,060,594
—	—	1,626	24,390	588,023	157,522,325
—	—	7,488	74,890	432,347	149,352,695
28,141	7,258,315	8,710	131,605	519,438	211,904,280
—	—	13,844	188,445	981,289	92,863,435
—	—	3,817	38,165	343,933	43,223,975
—	—	471	7,080	280,493	115,984,415
—	—	9,785	68,499	479,142	32,868,630
—	—	3,455	51,820	351,684	68,871,880
—	—	3,473	33,850	294,715	206,589,410
652	114,265	4,305	167,415	332,419	278,153,086
—	—	6,806	128,420	317,113	131,879,130
—	—	3,189	47,835	428,377	83,638,060
—	—	6,846	102,695	432,556	111,116,155
—	—	11,636	117,329	1,362,448	218,148,873
—	—	300	1,500	434,495	20,138,685
—	—	4,562	131,151	343,934	122,059,359
853	246,346	4,120	82,404	349,157	152,958,779
77,845	19,415,555	9,338	186,760	229,890	92,330,565
—	—	2,385	25,985	309,715	205,261,095
—	—	15,410	234,150	612,826	95,284,055
—	—	2,058	20,580	462,843	25,530,830
—	—	4,774	47,740	563,875	63,444,679
323,339	54,077,370	—	—	655,752	160,737,390
84,129	22,089,074	8,586	171,738	416,990	206,512,233
—	—	32,642	298,525	1,527,026	238,965,440
—	—	2,176	32,743	347,063	35,706,495
—	—	2,434	36,505	339,075	30,947,835
56,760	12,835,349	3,759	75,154	340,269	152,677,049
—	—	3,623	36,231	530,675	31,007,968
—	—	4,528	158,760	286,181	171,859,825
—	—	20,051	885,895	856,590	89,372,870
—	—	6,183	123,653	273,307	93,109,325
63,191	14,721,590	4,276	106,885	247,630	124,664,470
—	—	584	11,500	350,457	157,814,365
78,166	20,161,535	14,131	1,467,405	378,790	147,363,170
124,913	33,010,394	5,194	124,739	264,962	88,569,249
—	—	1,238	6,190	523,749	151,119,400
—	—	3,858	66,330	324,388	251,922,980
59,146	14,685,360	618	12,375	347,639	143,933,340
74,044	15,119,300	11,311	224,875	408,480	166,585,970
25,423	7,022,610	1,771	26,570	265,155	184,066,790
—	—	10,271	68,953	434,057	117,689,367
94,995	26,455,250	10,256	256,748	334,562	166,717,132
—	—	6,823	68,230	605,075	76,745,925
5,313	1,677,270	2,490	49,800	349,762	204,956,535
18,169	5,075,135	5,046	125,048	113,495	64,575,175
60,853	16,657,035	9,525	242,935	440,480	248,902,415
—	—	8,941	89,423	422,561	101,216,553
64,406	15,915,575	5,994	119,894	349,035	192,820,732
—	—	40,873	408,734	1,473,756	104,971,690
—	—	783	8,070	337,000	83,145,740
—	—	20,786	207,862	1,137,919	51,517,070
38,785	9,283,770	8,821	176,440	265,014	116,238,105
2,138	567,533	2,670	192,689	350,141	184,079,452
—	—	867	8,680	353,549	17,985,155
13,425	4,540,525	10,208	255,211	189,182	86,580,610
—	—	2,505	37,585	350,824	79,879,180
13,738	3,336,831	9,393	234,489	231,350	123,901,055
29,895	9,833,895	2,308	46,170	272,243	126,082,925
37	50,110	6,526	97,890	349,717	121,732,470
—	—	49	490	344,545	62,728,745
13,899	3,623,307	3,638	72,775	349,358	276,840,486
1,922,667	\$450,795,897	625,502	\$11,581,651	45,318,422	\$12,420,321,626

Table 15

Actual Value of Urban Real Estate for 1981

Counties	Agricultural Land or Lots Unimproved	Agricultural Land or Lots Improved	Agricultural Improvements	Residential Land or Lots Unimproved	Residential Land or Lots Improved	Residential Improvements
Adams	\$ 391,555	\$ —	\$ —	\$ 2,342,965	\$ 33,041,610	\$ 203,992,610
Antelope	92,315	198,470	711,280	460,765	3,464,955	26,859,000
Arthur	—	—	—	27,500	58,300	571,500
Banner	—	—	—	—	—	—
Blaine	9,245	5,530	—	52,440	147,203	918,830
Boone	99,670	40,135	18,610	367,615	3,764,510	24,800,260
Box Butte	—	—	—	12,281,255	—	70,181,430
Boyd	40,025	4,915	24,875	107,460	537,320	8,957,205
Brown	—	—	—	561,670	5,312,050	21,092,775
Buffalo	107,930	85,800	167,985	3,920,525	29,284,335	165,794,880
Burt	106,645	—	—	849,815	4,197,325	33,863,755
Butler	9,710	—	—	630,145	6,130,105	30,585,160
Cass	44,585	14,170	36,560	2,863,690	20,215,075	69,769,330
Cedar	—	—	—	488,875	2,714,380	29,262,565
Chase	50,420	—	—	491,755	2,642,285	19,506,698
Cherry	—	—	—	492,199	3,634,364	24,823,300
Cheyenne	103,178	—	—	438,922	7,920,863	54,445,500
Clay	—	—	—	871,685	4,787,490	38,591,470
Colfax	88,870	18,520	41,025	723,450	5,370,195	45,844,575
Cuming	25,400	3,500	79,200	502,570	5,330,640	49,892,095
Custer	—	16,985	54,695	1,036,295	7,077,045	53,506,515
Dakota	—	—	—	3,063,725	13,501,080	77,407,170
Dawes	—	—	—	305,215	6,496,530	44,706,325
Dawson	—	—	—	1,843,933	14,554,762	122,988,443
Deuel	—	—	—	20,410	1,018,280	9,997,610
Dixon	147,125	271,225	1,428,355	187,870	1,979,565	21,803,160
Dodge	—	—	—	2,777,950	39,956,200	196,035,660
Douglas	66,700	122,100	175,400	25,962,545	380,448,520	2,185,155,615
Dundy	—	—	—	240,015	1,518,460	7,565,960
Fillmore	—	—	—	666,425	6,496,465	39,204,080
Franklin	—	—	—	356,630	1,647,670	15,557,775
Frontier	78,630	—	—	201,845	1,799,085	12,017,050
Furnas	—	—	—	325,495	3,116,645	25,973,225
Gage	—	1,849,595	12,956,190	2,756,050	20,137,100	138,582,880
Garden	—	—	—	52,895	749,275	10,559,065
Garfield	—	—	—	62,600	1,121,420	10,827,955
Gosper	15,800	—	—	33,175	627,500	7,271,095
Grant	—	—	—	7,910	57,700	1,051,965
Greeley	—	—	—	85,545	638,700	9,338,360
Hall	—	—	—	6,157,130	62,858,670	286,944,670
Hamilton	169,765	54,485	145,535	554,155	4,237,455	41,073,770
Harlan	—	—	—	214,840	1,539,630	16,900,330
Hayes	—	—	—	62,578	170,441	2,615,659
Hitchcock	—	—	—	556,490	1,919,290	13,047,415
Holt	—	—	—	2,270,355	7,108,425	50,640,060
Hooker	—	—	—	73,115	575,000	3,966,200
Howard	46,644	—	—	492,353	2,976,444	22,394,157
Jefferson	—	—	—	429,293	5,959,832	40,182,317
Johnson	85,575	21,525	61,300	191,230	2,369,405	15,319,765
Kearney	2,640	—	—	616,135	4,357,050	33,954,255
Keith	1,160	—	—	507,685	5,239,640	46,343,070
Keya Paha	—	—	—	46,105	381,390	3,123,985
Kimball	—	—	—	205,143	3,736,359	25,506,552
Knox	—	—	—	6,414,985	—	39,258,755
Lancaster	—	—	—	52,903,075	356,632,365	1,403,748,870
Lincoln	46,475	92,870	32,680	9,635,230	56,286,300	231,050,700
Logan	40,225	1,000	2,810	224,146	241,385	2,319,469
Loup	—	—	—	55,325	378,460	981,395
Madison	183,205	67,475	41,970	4,492,505	35,328,990	188,512,315
McPherson	—	—	—	7,814	21,083	732,466
Merrick	47,205	72,815	158,775	516,130	4,096,645	31,534,775
Morrill	—	—	—	481,035	3,265,810	16,878,905
Nance	186,595	4,445	29,110	228,995	1,738,755	20,540,555
Nemaha	535	—	—	516,025	3,002,770	29,899,265
Nuckolls	82,725	76,695	119,205	190,895	2,138,970	25,371,540
Otoe	—	—	—	2,811,270	14,324,740	78,862,260
Pawnee	102,671	41,860	57,025	64,560	936,605	8,179,420
Perkins	—	—	—	127,100	1,329,635	13,618,595
Phelps	—	—	—	1,285,705	6,633,110	62,717,720
Pierce	112,920	125,985	742,770	449,080	3,573,105	35,120,270
Platte	310,870	84,320	194,720	3,121,320	22,287,740	171,715,495
Polk	58,035	38,125	155,930	215,725	2,655,805	22,442,630
Red Willow	—	—	—	2,262,043	10,580,753	73,199,009
Richardson	—	660	6,895	1,668,495	10,693,590	57,663,615
Rock	6,635	5,510	16,870	68,485	1,301,950	7,845,070
Saline	140,130	744,805	4,963,295	877,650	9,573,185	65,218,050
Sarpy	—	—	—	3,352,611	68,131,518	265,901,687
Saunders	20,000	30,000	473,275	875,480	11,021,175	66,513,575
Scottsbluff	—	—	—	2,858,539	30,324,402	191,213,996
Seward	128,430	92,945	178,735	866,540	10,952,285	66,328,940
Sheridan	5,578	—	—	438,937	3,725,986	26,825,030
Sherman	53,525	86,915	1,075,480	97,495	1,065,240	10,306,325
Sioux	—	—	—	19,310	119,290	2,099,685
Stanton	—	—	—	136,695	1,606,865	14,800,005
Thayer	—	—	—	624,095	4,496,950	29,431,290
Thomas	—	—	—	53,895	334,175	2,254,010
Thurston	13,885	2,860	21,270	215,010	1,606,430	17,409,755
Valley	—	—	—	511,445	3,823,575	23,766,445
Washington	162,340	40,160	1,530	1,784,515	13,952,205	63,651,180
Wayne	—	—	—	572,360	5,463,115	39,587,965
Webster	105,680	58,370	90,030	204,750	2,362,495	16,936,840
Wheeler	—	—	—	46,295	208,520	1,401,611
York	56,465	43,875	64,590	1,105,815	14,651,620	77,928,663
Total	\$3,647,716	\$4,418,645	\$24,327,975	\$182,219,816	\$1,465,791,635	\$8,015,083,197

Commercial Land or Lots Unimproved	Commercial Land or Lots Improved	Commercial Improvements	Industrial Land or Lots Unimproved	Industrial Land or Lots Improved	Industrial Improvements	Actual Value
\$ 2,266,320	\$ 19,197,975	\$ 71,694,915	\$ 18,275	\$ 866,480	\$ 4,338,515	\$ 338,151,220
85,990	1,112,860	9,267,785	355	60,085	701,530	43,015,390
4,173	8,337	78,378	—	—	—	748,188
—	—	—	—	—	—	—
—	49,505	275,770	—	—	—	1,458,523
133,035	1,033,435	7,153,160	—	—	—	37,410,430
2,712,785	—	14,971,545	—	—	—	100,147,015
9,760	102,185	2,029,365	—	—	—	11,813,110
220,055	1,824,100	7,142,840	—	—	—	36,153,490
1,239,995	11,744,635	64,199,145	2,400	120,625	1,692,800	278,361,055
—	1,150,300	8,827,510	—	22,010	531,825	49,549,185
96,595	790,830	9,131,280	—	75,575	743,695	48,193,095
321,380	2,582,235	13,173,165	49,070	18,595	83,095	109,170,950
67,285	587,095	9,910,835	—	—	—	43,031,035
136,185	1,077,872	8,194,046	—	—	—	32,099,261
216,438	2,459,867	13,773,106	—	—	—	45,399,274
193,959	2,660,237	10,987,850	64,685	4,050	2,336	76,821,580
112,665	760,395	7,635,795	—	—	—	52,759,500
159,490	1,262,660	10,819,890	—	—	—	64,328,675
136,140	1,658,645	11,886,140	—	54,160	1,141,565	70,710,055
220,420	2,402,370	13,441,620	—	—	—	77,755,945
1,065,460	5,656,650	33,686,475	—	—	—	134,380,560
10,320	2,023,445	11,612,180	—	—	—	65,154,015
1,009,812	8,910,225	31,529,760	19,861	450,639	5,057,150	186,364,585
13,900	263,535	1,667,515	—	15,000	256,820	13,253,070
34,585	367,545	5,611,485	—	—	—	31,830,915
1,038,725	12,163,335	49,248,425	84,905	333,110	2,605,520	304,243,830
38,142,780	267,328,930	1,080,577,240	18,431,595	74,467,065	288,363,180	4,359,241,670
30,580	331,365	1,244,725	—	—	—	10,931,105
220,580	895,300	7,190,875	—	—	—	54,673,215
—	373,600	2,928,240	—	—	—	20,863,915
25,080	284,555	1,875,110	—	—	—	16,281,355
38,065	362,075	3,558,535	1,955	2,140	19,360	33,397,495
7,950	6,413,210	27,119,510	—	71,975	1,257,995	211,152,455
31,535	139,445	2,010,575	—	16,040	607,495	14,166,325
52,870	260,100	1,821,190	—	—	—	14,146,135
2,235	160,870	1,302,090	—	—	—	9,412,765
1,860	32,670	530,550	—	—	—	1,682,655
11,115	141,465	2,782,425	—	—	—	12,997,610
6,162,710	33,048,350	117,259,530	43,370	989,070	15,527,030	528,990,530
146,670	1,202,690	12,285,200	—	—	—	59,869,725
50,910	295,805	2,622,745	—	—	—	21,624,260
—	21,499	996,488	—	—	—	3,866,665
27,430	470,065	3,415,015	—	—	—	19,435,705
107,920	1,632,645	9,798,810	—	—	—	71,558,215
7,420	81,620	1,039,230	—	—	—	5,742,585
27,215	429,749	3,877,355	—	—	—	30,243,917
155,760	1,700,162	9,058,074	—	16,170	107,700	57,609,308
54,835	392,635	2,946,320	—	36,945	331,205	21,810,740
292,510	1,371,700	8,811,020	—	7,795	103,050	49,516,155
435,185	4,316,700	20,257,595	4,495	108,340	2,440,115	79,653,985
—	—	—	—	—	—	3,551,480
145,325	1,273,858	8,165,228	—	—	—	39,032,465
1,456,530	—	7,526,035	—	—	—	54,656,305
29,740,370	181,447,590	465,950,280	11,720,710	17,555,220	91,744,255	2,611,442,735
4,958,975	20,278,795	79,579,125	—	176,855	227,870	401,365,875
43,980	46,467	488,936	2,347	—	—	3,410,765
1,500	46,955	277,495	—	—	—	1,741,130
2,168,340	13,622,645	63,460,355	10,690	29,200	134,445	303,052,135
415	2,388	63,838	—	—	—	828,004
47,650	767,990	6,877,380	4,445	61,305	879,355	45,064,770
244,385	1,242,380	4,624,950	—	—	—	26,737,465
14,870	151,310	3,244,195	—	—	—	26,138,830
151,675	1,503,490	6,433,325	—	—	—	41,507,085
57,115	669,160	6,287,890	—	8,840	540,050	35,543,085
—	3,341,310	21,693,770	—	—	—	121,033,350
33,955	224,085	1,519,460	—	1,755	114,220	11,275,616
38,940	549,950	5,365,500	—	—	—	21,029,740
538,705	3,057,045	15,838,985	—	4,775	92,835	90,168,880
46,745	640,850	5,362,345	—	—	—	46,174,070
1,086,025	11,288,125	48,722,135	—	—	—	258,810,750
110,300	347,525	3,341,720	—	—	—	29,365,795
88,315	5,531,484	29,424,154	—	88,672	3,191,577	124,366,007
305,060	2,147,025	12,385,830	—	—	—	84,871,170
20,905	461,365	2,653,285	—	—	—	12,380,075
69,680	1,056,720	3,432,690	—	261,995	8,073,065	99,411,265
3,860,260	19,399,899	79,828,670	—	349,881	275,969	441,100,495
160,000	2,320,000	12,546,840	—	51,600	327,815	94,339,760
3,180,684	19,812,737	70,099,506	150,814	1,026,438	2,670,276	321,337,392
455,135	3,208,630	14,725,025	—	128,180	788,015	97,852,860
233,657	1,245,744	10,077,177	—	—	—	42,552,109
12,400	266,280	2,476,935	—	10,805	139,625	15,593,025
5,055	29,975	493,795	—	—	—	2,767,110
6,165	118,710	1,524,905	—	—	—	18,193,345
95,970	1,198,900	5,696,690	—	—	—	41,543,895
3,065	58,790	530,190	—	—	—	3,234,125
45,170	312,265	3,443,750	65	27,725	724,540	23,822,725
312,845	1,269,735	5,797,365	—	43,570	126,325	35,651,305
315,330	4,309,177	15,944,035	—	52,300	1,165,690	101,378,462
175,860	1,516,870	14,296,735	—	—	—	61,612,905
26,465	386,290	3,178,310	—	—	—	23,349,230
9,140	26,885	374,518	—	—	—	2,066,969
383,845	5,505,640	21,728,883	—	—	—	121,469,396
\$108,188,983	\$714,224,517	\$2,823,740,682	\$30,610,037	\$97,614,985	\$437,127,908	\$13,906,996,096

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